

COMMONWEALTH TELEPHONE COMPANY

ACCOUNT 212.40 (2212.40) DIGITAL REMOTE EQUIPMENT

CALCULATION OF COMPOSITE AVERAGE REMAINING LIVES
 BASED UPON COMPOSITE OF BROAD GROUP/EQUAL LIFE GROUP PROCEDURES
 AS OF DECEMBER 31, 1992 AND 1/2 OF 1993 ESTIMATED ADDITIONS
 ELG VINTAGES - 1987 AND SUBSEQUENT

<u>YEAR</u>	<u>ORIGINAL COST</u>	<u>AVERAGE SERVICE LIFE</u>	<u>AVERAGE ANNUAL ACCRUAL</u>	<u>AVERAGE REMAINING LIFE</u>	<u>FUTURE ANNUAL ACCRUALS</u>
ESTELLA - HILS DMS1R					
TOTAL BG	43,751.92	12.72	3,439.97	4.21	14,466.10
TOTAL ELG	18,510.30	10.06	1,839.68	4.82	8,869.29
TOTAL ALL	62,262.22	11.79	5,279.65	4.42	23,335.39

ESTELLA - OVER DMS1R

INTERIM SURVIVOR CURVE: IOWA L2 15.0
 PROBABLE RETIREMENT YEAR: 1999

1978	2,284.99	14.21	160.79	4.30	690.64
1982	5,210.50	13.20	394.88	4.65	1,836.23
1983	41,098.20	12.83	3,202.47	4.79	15,336.24
1984	300.08	12.42	24.16	4.96	119.78
1986	2,669.04	11.41	233.88	5.37	1,256.77
1987	21,218.02	10.88	1,949.61	5.38	10,495.17
1989	97.68	9.30	10.51	5.80	60.91
1991	114.45	7.60	15.06	6.10	91.86
1992	91.80	6.72	13.66	6.22	84.97
TOTAL BG	51,562.81	12.84	4,016.18	4.79	19,239.67
TOTAL ELG	21,521.95	10.82	1,988.83	5.40	10,732.92
TOTAL ALL	73,084.76	12.17	6,005.01	4.99	29,972.57

ESTELLA - HUGO DMS1R ALSO HAS EST. DMS1R COT

INTERIM SURVIVOR CURVE: IOWA L2 15.0
 PROBABLE RETIREMENT YEAR: 1996

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<u>YEAR</u>	<u>ORIGINAL COST</u>	<u>AVERAGE SERVICE LIFE</u>	<u>AVERAGE ANNUAL ACCRUAL</u>	<u>AVERAGE REMAINING LIFE</u>	<u>FUTURE ANNUAL ACCRUALS</u>
ESTELLA - HUGO DMS1R ALSO HAS EST. DMS1R COT					
1983	5,554.78	11.41	486.76	3.01	1,464.77
1984	27,545.68	10.81	2,547.86	3.08	7,838.68
1986	6,435.60	9.41	684.09	3.23	2,210.17
1987	1,241.70	8.80	141.12	3.30	465.54
TOTAL BG	39,536.06	10.63	3,718.70	3.10	11,513.63
TOTAL ELG	1,241.70	8.80	141.12	3.30	465.54
TOTAL ALL	40,777.76	10.56	3,859.82	3.10	11,979.16

ESTELLA - SHNK DMS1R

INTERIM SURVIVOR CURVE: IOWA L2 15.0
 PROBABLE RETIREMENT YEAR: 1996

1980	32,378.52	12.83	2,523.01	2.87	7,233.92
1981	4,386.88	12.42	353.25	2.91	1,026.22
1983	2,376.17	11.41	208.22	3.01	626.59
1984	6,875.09	10.81	635.92	3.08	1,956.45
1985	762.72	10.14	75.20	3.15	237.02
1986	14,901.05	9.41	1,583.95	3.23	5,117.45
1987	195.36	8.80	22.20	3.30	73.24
1988	6,472.54	7.85	824.10	3.35	2,764.09
1989	97.68	6.89	14.17	3.39	48.09
1991	51.14	4.95	10.34	3.45	35.64
TOTAL BG	61,680.43	11.47	5,379.54	3.01	16,197.64
TOTAL ELG	6,816.72	7.83	870.81	3.35	2,921.07
TOTAL ALL	68,497.15	10.96	6,250.35	3.06	19,118.71

ESTELLA - C O R

INTERIM SURVIVOR CURVE: IOWA L2 15.0
 PROBABLE RETIREMENT YEAR: 2004

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<u>YEAR</u>	<u>ORIGINAL COST</u>	<u>AVERAGE SERVICE LIFE</u>	<u>AVERAGE ANNUAL ACCRUAL</u>	<u>AVERAGE REMAINING LIFE</u>	<u>FUTURE ANNUAL ACCRUALS</u>
ESTELLA - C O R					
1978	28,763.32	14.80	1,944.03	5.53	10,756.67
1980	20,363.99	14.63	1,391.93	5.86	8,155.78
1981	10,033.44	14.52	691.19	6.04	4,177.32
1982	1,175.51	14.38	81.76	6.26	511.63
1983	15,651.64	14.21	1,101.36	6.51	7,174.17
1984	23,096.88	14.01	1,648.20	6.82	11,244.85
1985	10,686.92	13.78	775.49	7.19	5,575.90
1986	37,428.23	13.51	2,770.49	7.62	21,100.44
1987	15,761.49	12.64	1,247.07	7.14	8,902.59
1989	4,567.25	11.58	394.55	8.08	3,186.32
1991	4,915.49	10.51	467.60	9.01	4,214.09
1992	302,782.60	9.98	30,336.95	9.48	287,614.13
TOTAL BG	147,199.93	14.15	10,404.45	6.60	68,696.77
TOTAL ELG	328,026.83	10.11	32,446.17	9.37	303,917.13
TOTAL ALL	475,226.76	11.09	42,850.62	8.70	372,613.89

ELIZABETHVILLE - CO RSS

IS ALSO BG,H-1,HB-,J-6,

INTERIM SURVIVOR CURVE: IOWA L2
 PROBABLE RETIREMENT YEAR: 2004

15.0

1981	1,851.52	14.52	127.55	6.04	770.86
1986	3,428.48	13.51	253.78	7.62	1,932.83
1989	35.38	11.58	3.06	8.08	24.68
1990	6,831.01	11.05	618.47	8.55	5,284.84
1991	38,998.94	10.51	3,709.86	9.01	33,434.15
1992	199,446.95	9.98	19,983.35	9.48	189,455.27
TOTAL BG	5,280.00	13.85	381.33	7.09	2,703.69
TOTAL ELG	245,312.28	10.09	24,314.74	9.39	228,198.95
TOTAL ALL	250,592.28	10.15	24,696.07	9.35	230,902.63

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<u>YEAR</u>	<u>ORIGINAL COST</u>	<u>AVERAGE SERVICE LIFE</u>	<u>AVERAGE ANNUAL ACCRUAL</u>	<u>AVERAGE REMAINING LIFE</u>	<u>FUTURE ANNUAL ACCRUALS</u>
ELIZABETHVILLE - EZST RLS 1000 : JC- EZWT					
INTERIM SURVIVOR CURVE: IOWA L2			15.0		
PROBABLE RETIREMENT YEAR: 2004					
1992	421,406.01	9.98	42,222.28	9.48	400,294.87
TOTAL BG	0.00	0.00	0.00	0.00	0.00
TOTAL ELG	421,406.01	9.98	42,222.28	9.48	400,294.87
TOTAL ALL	421,406.01	0.00	42,222.28	0.00	400,294.87

FACTORYVILLE - COT TS128

INTERIM SURVIVOR CURVE: IOWA L2			15.0		
PROBABLE RETIREMENT YEAR: 2003					
1978	2,400.00	14.72	163.02	5.38	876.65
1982	16,595.55	14.21	1,167.78	6.03	7,043.38
1986	532.13	13.20	40.33	7.28	293.59
1988	5,177.90	11.85	437.09	7.35	3,211.00
1989	562.79	11.28	49.91	7.78	388.12
1991	595,786.25	10.10	58,975.22	8.60	507,323.42
TOTAL BG	19,527.68	14.24	1,371.13	5.99	8,213.62
TOTAL ELG	601,526.94	10.12	59,462.22	8.59	510,922.53
TOTAL ALL	621,054.62	10.21	60,833.35	8.53	519,136.16

FACTORYVILLE - FLVL RSS

INTERIM SURVIVOR CURVE: IOWA L2 15.0
 PROBABLE RETIREMENT YEAR: 2003

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<u>YEAR</u>	<u>ORIGINAL COST</u>	<u>AVERAGE SERVICE LIFE</u>	<u>AVERAGE ANNUAL ACCRUAL</u>	<u>AVERAGE REMAINING LIFE</u>	<u>FUTURE ANNUAL ACCRUALS</u>
FACTORYVILLE - FLVL RSS					
1967	1,890.00	15.00	126.00	3.28	413.44
1982	35,510.58	14.21	2,498.79	6.03	15,071.17
1987	114.13	12.42	9.19	6.92	63.58
1988	237.52	11.85	20.05	7.35	147.29
1990	261.94	10.70	24.49	8.20	200.71
1991	168,051.24	10.10	16,634.92	8.60	143,098.85
TOTAL BG	37,400.58	14.25	2,624.79	5.90	15,484.61
TOTAL ELG	168,664.83	10.11	16,688.66	8.60	143,510.44
TOTAL ALL	206,065.41	10.67	19,313.44	8.23	158,995.04

FACTORYVILLE - TWHL TS128

INTERIM SURVIVOR CURVE: IOWA L2 15.0
 PROBABLE RETIREMENT YEAR: 1993

1987	22,844.02	6.00	3,807.34	0.50	1,903.67
1988	4,938.80	5.00	987.76	0.50	493.88
1991	9,405.27	2.00	4,702.63	0.50	2,351.32
TOTAL BG	0.00	0.00	0.00	0.00	0.00
TOTAL ELG	37,188.09	3.92	9,497.73	0.50	4,748.87
TOTAL ALL	37,188.09	0.00	9,497.73	0.00	4,748.87

FACTORYVILLE - LAKE SHERIDAN OPM

INTERIM SURVIVOR CURVE: IOWA L2 15.0
 PROBABLE RETIREMENT YEAR: 2004

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FACTORYVILLE - LAKE SHERIDAN OPM					
1981	1,637.23	14.52	112.79	6.04	681.64
1986	3,539.48	13.51	262.00	7.62	1,995.41
1991	6,393.23	10.51	608.17	9.01	5,480.97
1992	107,489.05	9.98	10,769.74	9.48	102,104.18
TOTAL BG	5,176.71	13.81	374.78	7.14	2,677.05
TOTAL ELG	113,882.28	10.01	11,377.91	9.46	107,585.16
TOTAL ALL	119,058.99	10.13	11,752.69	9.38	110,262.20
FERNDALE - OTTSVILLE OPM					
INTERIM SURVIVOR CURVE: IOWA L2		15.0			
PROBABLE RETIREMENT YEAR: 2003					
1990	36,597.52	10.70	3,421.86	8.20	28,042.88
1991	180,431.42	10.10	17,860.40	8.60	153,640.81
1992	6,111.47	9.50	643.29	9.00	5,789.83
TOTAL BG	0.00	0.00	0.00	0.00	0.00
TOTAL ELG	223,140.41	10.18	21,925.55	8.55	187,473.52
TOTAL ALL	223,140.41	0.00	21,925.55	0.00	187,473.52
FERNDALE - SUND DMS1R					
INTERIM SURVIVOR CURVE: IOWA L2		15.0			
PROBABLE RETIREMENT YEAR: 1996					
1980	480.08	12.83	37.41	2.87	107.26
1984	11.27	10.81	1.04	3.08	3.21

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FERNDALE - SUND DMS1R					
1986	1,570.24	9.41	166.91	3.23	539.27
1989	53,029.78	6.89	7,692.18	3.39	26,107.17
1990	22,896.94	5.92	3,865.74	3.42	13,232.59
1991	6,807.68	4.95	1,375.97	3.45	4,743.73
1992	525.90	3.97	132.48	3.47	459.66
TOTAL BG	2,061.59	10.04	205.36	3.16	649.73
TOTAL ELG	83,260.30	6.37	13,066.37	3.41	44,543.14
TOTAL ALL	85,321.89	6.43	13,271.73	3.41	45,192.89

FERNDALE - GALH DMS1R

INTERIM SURVIVOR CURVE: IOWA L2 15.0
 PROBABLE RETIREMENT YEAR: 1995

1983	48,321.00	10.81	4,469.48	2.26	10,089.67
1985	67.50	9.41	7.18	2.34	16.76
1989	38,356.86	5.96	6,433.67	2.46	15,839.02
TOTAL BG	48,388.50	10.81	4,476.66	2.26	10,106.43
TOTAL ELG	38,356.86	5.96	6,433.67	2.46	15,839.02
TOTAL ALL	86,745.36	7.95	10,910.33	2.38	25,945.45

FERNDALE - KTVL DMS1R

INTERIM SURVIVOR CURVE: IOWA L2 15.0
 PROBABLE RETIREMENT YEAR: 1996

1984	8,132.27	10.81	752.20	3.08	2,314.20
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FERNDALE - KTVL DMS1R					
1985	1,950.70	10.14	192.32	3.15	606.18
1986	37,702.31	9.41	4,007.67	3.23	12,948.06
1989	30,445.02	6.89	4,416.17	3.39	14,988.43
TOTAL BG	47,785.28	9.65	4,952.18	3.20	15,868.45
TOTAL ELG	30,445.02	6.89	4,416.17	3.39	14,988.43
TOTAL ALL	78,230.30	8.35	9,368.35	3.29	30,856.87

GAP - VINT FJ-1, LMVL G-56, BKHR BL-2 OPM'S

INTERIM SURVIVOR CURVE: IOWA L2 15.0
 PROBABLE RETIREMENT YEAR: 2004

1980	5,903.36	14.63	403.51	5.86	2,364.30
1986	19.17	13.51	1.42	7.62	10.81
1990	4,342.25	11.05	393.14	8.55	3,359.40
1991	18,053.18	10.51	1,717.35	9.01	15,477.16
1992	313,938.35	9.98	31,454.68	9.48	298,211.01
TOTAL BG	5,922.53	14.63	404.93	5.87	2,375.10
TOTAL ELG	336,333.78	10.02	33,565.17	9.45	317,047.57
TOTAL ALL	342,256.31	10.08	33,970.10	9.40	319,422.68

GAP - RSC

INTERIM SURVIVOR CURVE: IOWA L2 15.0
 PROBABLE RETIREMENT YEAR: 2004

1991	2,084.91	10.51	198.33	9.01	1,787.41
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GAP - RSC					
1992	556,599.40	9.98	55,767.82	9.48	528,715.49
TOTAL BG	0.00	0.00	0.00	0.00	0.00
TOTAL ELG	558,684.31	9.98	55,966.16	9.48	530,502.90
TOTAL ALL	558,684.31	0.00	55,966.16	0.00	530,502.90

GRATZ - C O R

INTERIM SURVIVOR CURVE: IOWA L2 15.0
 PROBABLE RETIREMENT YEAR: 2004

1985	8,745.22	13.78	634.59	7.19	4,562.82
1992	265,369.70	9.98	26,588.41	9.48	252,075.50
TOTAL BG	8,745.22	13.78	634.59	7.19	4,562.82
TOTAL ELG	265,369.70	9.98	26,588.41	9.48	252,075.50
TOTAL ALL	274,114.92	10.07	27,223.00	9.43	256,638.32

HARDING - COT DMS1R

INTERIM SURVIVOR CURVE: IOWA L2 15.0
 PROBABLE RETIREMENT YEAR: 1995

1977	730.00	13.51	54.04	2.13	115.15
1980	81.84	12.42	6.59	2.18	14.34
1982	12,247.40	11.41	1,073.22	2.23	2,388.11
1986	25,513.42	8.61	2,963.64	2.38	7,044.34
1990	392,199.60	4.97	78,865.76	2.47	195,035.20
1991	1,622.56	3.98	407.38	2.48	1,011.49

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HARDING - COT DMS1R					
TOTAL BG	38,572.66	9.41	4,097.49	2.33	9,561.95
TOTAL ELG	393,822.16	4.97	79,273.14	2.47	196,046.69
TOTAL ALL	432,394.82	5.19	83,370.63	2.47	205,608.63

HARDING - DYMOND HOLLOW DMS1R

INTERIM SURVIVOR CURVE: IOWA L2 15.0
 PROBABLE RETIREMENT YEAR: 1995

1977	3,780.00	13.51	279.80	2.13	596.28
1980	2,041.60	12.42	164.40	2.18	357.84
1983	31,171.40	10.81	2,883.22	2.26	6,508.75
1986	8,455.92	8.61	982.24	2.38	2,334.71
1990	16,545.57	4.97	3,327.08	2.47	8,227.87
TOTAL BG	45,448.92	10.55	4,309.66	2.27	9,797.57
TOTAL ELG	16,545.57	4.97	3,327.08	2.47	8,227.87
TOTAL ALL	61,994.49	8.12	7,636.74	2.36	18,025.45

HARDING - HOBAN HEIGHTS OPM ALSO HAS NC- MT.ZION

INTERIM SURVIVOR CURVE: IOWA L2 15.0
 PROBABLE RETIREMENT YEAR: 2002

1980	9,890.34	14.38	687.90	5.44	3,741.43
1981	127.20	14.21	8.95	5.59	50.01
1990	197,002.92	10.27	19,184.37	7.77	149,042.01
1992	1,143.05	8.93	127.96	8.43	1,079.07

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HARDING - HOBAN HEIGHTS OPM ALSO HAS NC- MT.ZION					
TOTAL BG	10,017.54	14.38	696.85	5.44	3,791.44
TOTAL ELG	198,145.97	10.26	19,312.33	7.77	150,121.07
TOTAL ALL	208,163.51	10.40	20,009.18	7.69	153,912.52

HALLSTEAD - LAKE OTEY OPM

INTERIM SURVIVOR CURVE: IOWA L2 15.0
 PROBABLE RETIREMENT YEAR: 2004

1991	20,976.38	10.51	1,995.42	9.01	17,983.24
1992	67,196.52	9.98	6,732.68	9.48	63,830.18
1993	9,000.00	9.45	952.33	9.45	9,000.00
TOTAL BG	0.00	0.00	0.00	0.00	0.00
TOTAL ELG	97,172.90	10.04	9,680.43	9.38	90,813.43
TOTAL ALL	97,172.90	0.00	9,680.43	0.00	90,813.42

HALLSTEAD - HICKORY GROVE DMS1R

INTERIM SURVIVOR CURVE: IOWA L2 15.0
 PROBABLE RETIREMENT YEAR: 2003

1982	24,698.96	14.21	1,738.00	6.03	10,482.57
1990	6,800.94	10.70	635.89	8.20	5,211.23
1991	14,245.35	10.10	1,410.11	8.60	12,130.19
1993	6,000.00	8.89	675.00	8.89	6,000.00
TOTAL BG	24,698.96	14.21	1,738.00	6.03	10,482.57
TOTAL ELG	27,046.29	9.94	2,720.99	8.58	23,341.41
TOTAL ALL	51,745.25	11.60	4,458.99	7.59	33,823.99

COMMONWEALTH TELEPHONE COMPANY

ACCOUNT 212.40 (2212.40) DIGITAL REMOTE EQUIPMENT

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<u>YEAR</u>	<u>ORIGINAL COST</u>	<u>AVERAGE SERVICE LIFE</u>	<u>AVERAGE ANNUAL ACCRUAL</u>	<u>AVERAGE REMAINING LIFE</u>	<u>FUTURE ANNUAL ACCRUALS</u>
HENSEL - WRDL DMS1R					
INTERIM SURVIVOR CURVE: IOWA L2			15.0		
PROBABLE RETIREMENT YEAR: 2003					
1986	6,490.62	13.20	491.89	7.28	3,581.01
1991	109,325.17	10.10	10,821.79	8.60	93,092.48
TOTAL BG	6,490.62	13.20	491.89	7.28	3,581.01
TOTAL ELG	109,325.17	10.10	10,821.79	8.60	93,092.48
TOTAL ALL	115,815.79	10.24	11,313.68	8.54	96,673.49

HENSEL - LBSQ DMS1R

INTERIM SURVIVOR CURVE: IOWA L2			15.0		
PROBABLE RETIREMENT YEAR: 1998					
1986	48,156.78	10.81	4,454.29	4.73	21,075.62
1987	14,226.58	10.29	1,383.22	4.79	6,618.88
1990	327.29	7.68	42.60	5.18	220.80
1991	10,540.64	6.77	1,556.94	5.27	8,205.23
1992	70,138.16	5.85	11,999.50	5.35	64,138.41
TOTAL BG	48,156.78	10.81	4,454.29	4.73	21,075.62
TOTAL ELG	95,232.67	6.36	14,982.26	5.29	79,183.31
TOTAL ALL	143,389.45	7.38	19,436.55	5.16	100,258.94

HENSEL - CO RSC

INTERIM SURVIVOR CURVE: IOWA L2 15.0
 PROBABLE RETIREMENT YEAR: 1998

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<u>YEAR</u>	<u>ORIGINAL COST</u>	<u>AVERAGE SERVICE LIFE</u>	<u>AVERAGE ANNUAL ACCRUAL</u>	<u>AVERAGE REMAINING LIFE</u>	<u>FUTURE ANNUAL ACCRUALS</u>
HENSEL - CO RSC					
1956	129.49	15.00	8.63	1.17	10.06
1982	14,502.06	12.83	1,130.03	4.16	4,698.63
1985	13,079.17	11.41	1,146.11	4.56	5,226.70
1986	336,393.00	10.81	31,114.90	4.73	147,221.04
1987	99.95	10.29	9.72	4.79	46.50
1988	4,647.99	9.44	492.16	4.94	2,433.26
1989	6,851.00	8.58	798.73	5.08	4,055.46
1990	180.00	7.68	23.43	5.18	121.43
1991	7,275.73	6.77	1,074.69	5.27	5,663.70
1992	4,288.17	5.85	733.64	5.35	3,921.35
TOTAL BG	364,103.72	10.90	33,399.67	4.71	157,156.43
TOTAL ELG	23,342.84	7.45	3,132.35	5.19	16,241.71
TOTAL ALL	387,446.56	10.61	36,532.02	4.75	173,398.13

HUNTINGTON MILLS - MOSS DMS1R

INTERIM SURVIVOR CURVE: IOWA L2 15.0
 PROBABLE RETIREMENT YEAR: 1995

1980	9,482.04	12.42	763.53	2.18	1,661.97
1981	39,089.50	11.95	3,272.08	2.20	7,193.35
1985	17,772.24	9.41	1,889.15	2.34	4,412.20
1989	1,463.97	5.96	245.55	2.46	604.53
1991	196.34	3.98	49.30	2.48	122.40
TOTAL BG	66,343.78	11.20	5,924.76	2.24	13,267.52
TOTAL ELG	1,660.31	5.63	294.85	2.47	726.93
TOTAL ALL	68,004.09	10.93	6,219.61	2.25	13,994.45

HUNTINGTON MILLS - NEWC DMS1R

INTERIM SURVIVOR CURVE: IOWA L2 15.0
 PROBABLE RETIREMENT YEAR: 1999

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<u>YEAR</u>	<u>ORIGINAL COST</u>	<u>AVERAGE SERVICE LIFE</u>	<u>AVERAGE ANNUAL ACCRUAL</u>	<u>AVERAGE REMAINING LIFE</u>	<u>FUTURE ANNUAL ACCRUALS</u>
HUNTINGTON MILLS - NEWC DMS1R					
1982	8,236.39	13.20	624.19	4.65	2,902.58
1983	30,590.05	12.83	2,383.65	4.79	11,415.01
1985	7,896.12	11.95	660.96	5.15	3,406.46
1987	16,350.87	10.88	1,502.39	5.38	8,087.71
1989	1,447.11	9.30	155.63	5.80	902.39
TOTAL BG	46,722.56	12.74	3,668.80	4.83	17,724.05
TOTAL ELG	17,797.98	10.73	1,658.03	5.42	8,990.10
TOTAL ALL	64,520.54	12.11	5,326.83	5.02	26,714.15

HUNTINGTON MILLS - JONS DMS1R

INTERIM SURVIVOR CURVE: IOWA L2 15.0
 PROBABLE RETIREMENT YEAR: 1993

1978	24,778.50	12.42	1,995.26	0.50	997.63
1981	9,324.69	10.81	862.49	0.50	431.25
1983	11,618.45	9.41	1,235.01	0.50	617.51
1987	7,182.64	6.00	1,197.11	0.50	598.55
1989	1,839.16	4.00	459.79	0.50	229.89
1990	1,587.31	3.00	529.10	0.50	264.55
TOTAL BG	45,721.64	11.17	4,092.77	0.50	2,046.39
TOTAL ELG	10,609.11	4.85	2,186.00	0.50	1,093.00
TOTAL ALL	56,330.75	8.97	6,278.77	0.50	3,139.39

HUNTINGTON MILLS - COT DMS1R

INTERIM SURVIVOR CURVE: IOWA L2 15.0
 PROBABLE RETIREMENT YEAR: 2003

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<u>YEAR</u>	<u>ORIGINAL COST</u>	<u>AVERAGE SERVICE LIFE</u>	<u>AVERAGE ANNUAL ACCRUAL</u>	<u>AVERAGE REMAINING LIFE</u>	<u>FUTURE ANNUAL ACCRUALS</u>
HUNTINGTON MILLS - COT DMS1R					
1978	31,362.43	14.72	2,130.27	5.38	11,455.84
1979	22.23	14.63	1.52	5.52	8.39
1980	4,160.64	14.52	286.62	5.67	1,625.05
1981	52,662.93	14.38	3,662.84	5.84	21,377.49
1982	227.76	14.21	16.03	6.03	96.66
1983	45,597.78	14.01	3,253.86	6.27	20,389.89
1985	15,659.25	13.51	1,159.12	6.89	7,985.22
1987	15,161.06	12.42	1,220.86	6.92	8,446.34
1991	367,415.80	10.10	36,369.47	8.60	312,861.60
1992	4,695.59	9.50	494.25	9.00	4,448.46
TOTAL BG	149,693.02	14.24	10,510.27	5.99	62,938.55
TOTAL ELG	387,272.45	10.17	38,084.58	8.55	325,756.40
TOTAL ALL	536,965.47	11.05	48,594.84	8.00	388,694.94
HARVEYS LAKE - BEAU DMS1R					
INTERIM SURVIVOR CURVE: IOWA L2			15.0		
PROBABLE RETIREMENT YEAR: 1993					
1979	6,326.78	11.95	529.60	0.50	264.80
1980	200.00	11.41	17.53	0.50	8.76
1983	11,214.42	9.41	1,192.07	0.50	596.03
1986	9,745.13	6.85	1,422.00	0.50	711.00
1987	7,360.62	6.00	1,226.77	0.50	613.39
1991	594.27	2.00	297.13	0.50	148.57
TOTAL BG	27,486.33	8.69	3,161.19	0.50	1,580.59
TOTAL ELG	7,954.89	5.22	1,523.91	0.50	761.95
TOTAL ALL	35,441.22	7.56	4,685.09	0.50	2,342.55

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<u>YEAR</u>	<u>ORIGINAL COST</u>	<u>AVERAGE SERVICE LIFE</u>	<u>AVERAGE ANNUAL ACCRUAL</u>	<u>AVERAGE REMAINING LIFE</u>	<u>FUTURE ANNUAL ACCRUALS</u>
HARVEYS LAKE - SORB DMS1R					
INTERIM SURVIVOR CURVE: IOWA L2			15.0		
PROBABLE RETIREMENT YEAR: 1993					
1981	7,588.11	10.81	701.87	0.50	350.93
1982	73,660.46	10.14	7,262.19	0.50	3,631.09
1983	11,996.85	9.41	1,275.24	0.50	637.62
1987	7,437.72	6.00	1,239.62	0.50	619.81
TOTAL BG	93,245.42	10.09	9,239.29	0.50	4,619.65
TOTAL ELG	7,437.72	6.00	1,239.62	0.50	619.81
TOTAL ALL	100,683.14	9.61	10,478.91	0.50	5,239.45

KIRKWOOD - OCTORARO OPM

INTERIM SURVIVOR CURVE: IOWA L2			15.0		
PROBABLE RETIREMENT YEAR: 2003					
1991	133,725.02	10.10	13,237.07	8.60	113,869.42
1992	27,407.85	9.50	2,884.92	9.00	25,965.39
TOTAL BG	0.00	0.00	0.00	0.00	0.00
TOTAL ELG	161,132.87	9.99	16,121.99	8.67	139,834.81
TOTAL ALL	161,132.87	0.00	16,121.99	0.00	139,834.81

KIRKWOOD - LITTLE BIRTAIR RLCM

INTERIM SURVIVOR CURVE: IOWA L2 15.0
 PROBABLE RETIREMENT YEAR: 1996

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<u>YEAR</u>	<u>ORIGINAL COST</u>	<u>AVERAGE SERVICE LIFE</u>	<u>AVERAGE ANNUAL ACCRUAL</u>	<u>AVERAGE REMAINING LIFE</u>	<u>FUTURE ANNUAL ACCRUALS</u>
KIRKWOOD - LITTLE BIRTAIR RLCM					
1986	119,751.47	9.41	12,729.29	3.23	41,126.12
1987	193.25	8.80	21.96	3.30	72.45
1988	5,470.48	7.85	696.51	3.35	2,336.16
1989	64.06	6.89	9.29	3.39	31.54
1991	10,064.50	4.95	2,034.24	3.45	7,013.14
TOTAL BG	119,751.47	9.41	12,729.29	3.23	41,126.12
TOTAL ELG	15,792.29	5.72	2,762.01	3.42	9,453.30
TOTAL ALL	135,543.76	8.75	15,491.30	3.27	50,579.41

KIRKWOOD - NPTS DMS1R

INTERIM SURVIVOR CURVE: IOWA L2 15.0
 PROBABLE RETIREMENT YEAR: 1998

1980	14,171.28	13.51	1,048.98	3.99	4,189.01
1986	46,688.76	10.81	4,318.51	4.73	20,433.15
1988	3,557.43	9.44	376.69	4.94	1,862.35
1989	1,625.03	8.58	189.45	5.08	961.94
1991	420.79	6.77	62.15	5.27	327.56
TOTAL BG	60,860.04	11.34	5,367.49	4.59	24,622.16
TOTAL ELG	5,603.25	8.92	628.29	5.02	3,151.84
TOTAL ALL	66,463.29	11.09	5,995.78	4.63	27,774.01

KIRKWOOD - HMVL DMS1R

INTERIM SURVIVOR CURVE: IOWA L2 15.0
 PROBABLE RETIREMENT YEAR: 1998

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<u>YEAR</u>	<u>ORIGINAL COST</u>	<u>AVERAGE SERVICE LIFE</u>	<u>AVERAGE ANNUAL ACCRUAL</u>	<u>AVERAGE REMAINING LIFE</u>	<u>FUTURE ANNUAL ACCRUALS</u>
KIRKWOOD - HMVL DMS1R					
1986	48,263.73	10.81	4,464.19	4.73	21,122.43
1987	15,636.46	10.29	1,520.30	4.79	7,274.82
1988	6,547.46	9.44	693.29	4.94	3,427.65
1989	1,463.40	8.58	170.61	5.08	866.26
TOTAL BG	48,263.73	10.81	4,464.19	4.73	21,122.43
TOTAL ELG	23,647.32	9.92	2,384.20	4.85	11,568.74
TOTAL ALL	71,911.05	10.50	6,848.39	4.77	32,691.16
KIRKWOOD - PINE GROVE OPM					
INTERIM SURVIVOR CURVE: IOWA L2		15.0			
PROBABLE RETIREMENT YEAR: 2004					
1992	23,694.07	9.98	2,374.00	9.48	22,507.07
TOTAL BG	0.00	0.00	0.00	0.00	0.00
TOTAL ELG	23,694.07	9.98	2,374.00	9.48	22,507.07
TOTAL ALL	23,694.07	0.00	2,374.00	0.00	22,507.07
KIRKWOOD - CO RSC					
INTERIM SURVIVOR CURVE: IOWA L2		15.0			
PROBABLE RETIREMENT YEAR: 1998					
1962	30.00	15.00	2.00	2.18	4.36
1982	379.84	12.83	29.60	4.16	123.07
1985	10,734.47	11.41	940.65	4.56	4,289.71
1986	317,812.43	10.81	29,396.27	4.73	139,089.33

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<u>YEAR</u>	<u>ORIGINAL COST</u>	<u>AVERAGE SERVICE LIFE</u>	<u>AVERAGE ANNUAL ACCRUAL</u>	<u>AVERAGE REMAINING LIFE</u>	<u>FUTURE ANNUAL ACCRUALS</u>
KIRKWOOD - CO RSC					
1987	5,015.71	10.29	487.67	4.79	2,333.55
1989	10,323.56	8.58	1,203.57	5.08	6,111.05
1990	26.00	7.68	3.38	5.18	17.54
1991	5,643.61	6.77	833.61	5.27	4,393.20
1992	6,076.51	5.85	1,039.59	5.35	5,556.71
TOTAL BG	328,956.74	10.83	30,368.52	4.73	143,506.46
TOTAL ELG	27,085.39	7.59	3,567.83	5.16	18,412.05
TOTAL ALL	356,042.13	10.49	33,936.34	4.77	161,918.52

LAPORTE - NORD DMS1R ALSO HAS LAP. DMS1R

INTERIM SURVIVOR CURVE: IOWA L2 15.0
 PROBABLE RETIREMENT YEAR: 1993

1965	100.00	14.90	6.71	0.50	3.36
1966	1,567.82	14.85	105.55	0.50	52.78
1970	96.77	14.52	6.67	0.50	3.33
1976	621.58	13.20	47.11	0.50	23.55
1977	2,249.72	12.83	175.30	0.50	87.65
1978	2,933.37	12.42	236.21	0.50	118.10
1979	4,020.29	11.95	336.53	0.50	168.26
1980	26,376.68	11.41	2,311.35	0.50	1,155.67
1982	216.97	10.14	21.39	0.50	10.70
1983	6,177.80	9.41	656.69	0.50	328.34
1984	93,680.14	8.61	10,881.90	0.50	5,440.95
1985	16,505.54	7.75	2,128.65	0.50	1,064.33
1986	1,414.81	6.85	206.45	0.50	103.22
1987	4,632.32	6.00	772.05	0.50	386.03
1988	30.82	5.00	6.16	0.50	3.08
1991	304.00	2.00	152.00	0.50	76.00
1992	383.65	1.00	383.65	0.50	191.82

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LAPORTE - NORD DMS1R ALSO HAS LAP. DMS1R					
TOTAL BG	155,961.49	9.11	17,120.51	0.50	8,560.25
TOTAL ELG	5,350.79	4.07	1,313.87	0.50	656.93
TOTAL ALL	161,312.28	8.75	18,434.37	0.50	9,217.18
LIBERTY - NVOO TS128					
INTERIM SURVIVOR CURVE: IOWA L2			15.0		
PROBABLE RETIREMENT YEAR: 2001					
1989	23,029.75	10.46	2,201.33	6.96	15,325.08
TOTAL BG	0.00	0.00	0.00	0.00	0.00
TOTAL ELG	23,029.75	10.46	2,201.33	6.96	15,325.08
TOTAL ALL	23,029.75	0.00	2,201.33	0.00	15,325.08
LACEYVILLE - COT DMS1R					
INTERIM SURVIVOR CURVE: IOWA L2			15.0		
PROBABLE RETIREMENT YEAR: 1995					
1978	39,078.83	13.20	2,961.58	2.14	6,350.79
1980	3,383.33	12.42	272.44	2.18	593.02
1982	8,048.30	11.41	705.26	2.23	1,569.33
1984	5,628.99	10.14	554.96	2.29	1,273.51
1985	10,389.73	9.41	1,104.40	2.34	2,579.39
1986	9,017.05	8.61	1,047.42	2.38	2,489.64
1987	12,088.02	7.93	1,525.28	2.43	3,698.97
1988	1,238.25	6.95	178.24	2.45	436.18

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LACEYVILLE - COT DMS1R					
1991	400,656.52	3.98	100,593.45	2.48	249,766.34
TOTAL BG	75,546.23	11.37	6,646.07	2.24	14,855.67
TOTAL ELG	413,982.79	4.05	102,296.97	2.48	253,901.50
TOTAL ALL	489,529.02	4.49	108,943.03	2.47	268,757.17

LACEYVILLE - WAUB DMS1R : R-1 RSHP DMS1R

INTERIM SURVIVOR CURVE: IOWA L2 15.0
 PROBABLE RETIREMENT YEAR: 1995

1981	7,159.68	11.95	599.32	2.20	1,317.54
1982	39,512.04	11.41	3,462.38	2.23	7,704.42
1983	4,557.93	10.81	421.59	2.26	951.72
1984	31,016.92	10.14	3,057.96	2.29	7,017.32
1986	35,126.89	8.61	4,080.35	2.38	9,698.65
1987	3,228.01	7.93	407.31	2.43	987.78
1990	6,634.67	4.97	1,334.14	2.47	3,299.33
1991	2,233.48	3.98	560.76	2.48	1,392.34
TOTAL BG	117,373.46	10.10	11,621.59	2.30	26,689.65
TOTAL ELG	12,096.16	5.25	2,302.22	2.47	5,679.44
TOTAL ALL	129,469.62	9.30	13,923.81	2.32	32,369.10

LAKE WINOLA - LWNW RLCM

INTERIM SURVIVOR CURVE: IOWA L2 15.0
 PROBABLE RETIREMENT YEAR: 1997

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 ELG VINTAGES - 1987 AND SUBSEQUENT

<u>YEAR</u>	<u>ORIGINAL COST</u>	<u>AVERAGE SERVICE LIFE</u>	<u>AVERAGE ANNUAL ACCRUAL</u>	<u>AVERAGE REMAINING LIFE</u>	<u>FUTURE ANNUAL ACCRUALS</u>
LAKE WINOLA - LWNW RLCM					
1985	112,179.53	10.81	10,376.12	3.89	40,402.60
1986	27,902.96	10.14	2,750.95	4.02	11,050.78
1987	42,149.89	9.59	4,395.56	4.09	17,974.30
1988	197.43	8.69	22.72	4.19	95.21
1991	21,839.70	5.88	3,713.72	4.38	16,269.12
1992	863.50	4.92	175.36	4.42	775.82
TOTAL BG	140,082.49	10.67	13,127.08	3.92	51,453.39
TOTAL ELG	65,050.52	7.83	8,307.36	4.23	35,114.46
TOTAL ALL	205,133.01	9.57	21,434.43	4.04	86,567.83

LAKE WINOLA - CO RSC

INTERIM SURVIVOR CURVE: IOWA L2 15.0
 PROBABLE RETIREMENT YEAR: 1998

1985	6,056.31	11.41	530.71	4.56	2,420.22
1986	259,613.67	10.81	24,013.14	4.73	113,618.88
1987	6,789.54	10.29	660.13	4.79	3,158.81
1989	56.71	8.58	6.61	5.08	33.57
1991	2,137.97	6.77	315.80	5.27	1,664.28
1992	11,010.21	5.85	1,883.67	5.35	10,068.38
TOTAL BG	265,669.98	10.82	24,543.85	4.73	116,039.10
TOTAL ELG	19,994.43	6.98	2,866.21	5.21	14,925.04
TOTAL ALL	285,664.41	10.42	27,410.05	4.78	130,964.14

LERAYSVILLE - WSHW DMS1R

INTERIM SURVIVOR CURVE: IOWA L2 15.0
 PROBABLE RETIREMENT YEAR: 1999

COMMONWEALTH TELEPHONE COMPANY

ACCOUNT 212.40 (2212.40) DIGITAL REMOTE EQUIPMENT

CALCULATION OF COMPOSITE AVERAGE REMAINING LIVES
 BASED UPON COMPOSITE OF BROAD GROUP/EQUAL LIFE GROUP PROCEDURES
 AS OF DECEMBER 31, 1992 AND 1/2 OF 1993 ESTIMATED ADDITIONS
 ELG VINTAGES - 1987 AND SUBSEQUENT

<u>YEAR</u>	<u>ORIGINAL COST</u>	<u>AVERAGE SERVICE LIFE</u>	<u>AVERAGE ANNUAL ACCRUAL</u>	<u>AVERAGE REMAINING LIFE</u>	<u>FUTURE ANNUAL ACCRUALS</u>
LERAYSVILLE - WSHW DMS1R					
1978	149.13	14.21	10.49	4.30	45.07
1981	8,833.34	13.51	653.86	4.54	2,966.86
1982	35,560.92	13.20	2,694.97	4.65	12,532.00
1985	1,114.09	11.95	93.26	5.15	480.63
1986	112.64	11.41	9.87	5.37	53.04
1987	15,644.26	10.88	1,437.47	5.38	7,738.20
1992	97.52	6.72	14.51	6.22	90.26
TOTAL BG	45,770.12	13.22	3,462.45	4.64	16,077.61
TOTAL ELG	15,741.78	10.84	1,451.98	5.39	7,828.46
TOTAL ALL	61,511.90	12.52	4,914.43	4.86	23,906.06

LERAYSVILLE - CO DMS1R

INTERIM SURVIVOR CURVE: IOWA L2 15.0
 PROBABLE RETIREMENT YEAR: 1993

1978	24,416.63	12.42	1,966.13	0.50	983.06
1980	23,227.88	11.41	2,035.42	0.50	1,017.71
1981	82.54	10.81	7.63	0.50	3.82
1982	20,958.71	10.14	2,066.32	0.50	1,033.16
1983	3,811.62	9.41	405.17	0.50	202.58
1985	6,848.91	7.75	883.28	0.50	441.64
1987	9,630.79	6.00	1,605.13	0.50	802.57
1992	458.71	1.00	458.71	0.50	229.36
TOTAL BG	79,346.29	10.77	7,363.95	0.50	3,681.97
TOTAL ELG	10,089.50	4.89	2,063.84	0.50	1,031.92
TOTAL ALL	89,435.79	9.49	9,427.79	0.50	4,713.90

LERAYSVILLE - NETH DMS1R

INTERIM SURVIVOR CURVE: IOWA L2 15.0
 PROBABLE RETIREMENT YEAR: 1995

COMMONWEALTH TELEPHONE COMPANY

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 ELG VINTAGES - 1987 AND SUBSEQUENT

<u>YEAR</u>	<u>ORIGINAL COST</u>	<u>AVERAGE SERVICE LIFE</u>	<u>AVERAGE ANNUAL ACCRUAL</u>	<u>AVERAGE REMAINING LIFE</u>	<u>FUTURE ANNUAL ACCRUALS</u>
LERAYSVILLE - NETH DMS1R					
1980	102.08	12.42	8.22	2.18	17.89
1981	5,620.93	11.95	470.51	2.20	1,034.38
1983	33,990.58	10.81	3,143.98	2.26	7,097.41
1984	121.44	10.14	11.97	2.29	27.47
1985	5,060.86	9.41	537.96	2.34	1,256.43
1986	137.68	8.61	15.99	2.38	38.01
1987	1,229.74	7.93	155.17	2.43	376.30
1992	570.87	2.99	190.84	2.49	475.45
TOTAL BG	45,033.57	10.75	4,188.64	2.26	9,471.59
TOTAL ELG	1,800.61	5.20	346.01	2.46	851.76
TOTAL ALL	46,834.18	10.33	4,534.65	2.28	10,323.34
LEESPORT - CNDT REM					
INTERIM SURVIVOR CURVE: IOWA L2			15.0		
PROBABLE RETIREMENT YEAR: 1999					
1976	270.00	14.52	18.60	4.15	77.17
1978	270.00	14.21	19.00	4.30	81.61
1982	145.20	13.20	11.00	4.65	51.17
1987	171,438.92	10.88	15,752.59	5.38	84,799.67
1988	6,804.00	10.10	673.46	5.60	3,773.45
1989	64.44	9.30	6.93	5.80	40.18
1990	150.03	8.46	17.73	5.96	105.70
1992	199.50	6.72	29.69	6.22	184.66
TOTAL BG	685.20	14.10	48.60	4.32	209.95
TOTAL ELG	178,656.89	10.84	16,480.39	5.39	88,903.67
TOTAL ALL	179,342.09	10.85	16,529.00	5.39	89,113.62

COMMONWEALTH TELEPHONE COMPANY

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 ELG VINTAGES - 1987 AND SUBSEQUENT

<u>YEAR</u>	<u>ORIGINAL COST</u>	<u>AVERAGE SERVICE LIFE</u>	<u>AVERAGE ANNUAL ACCRUAL</u>	<u>AVERAGE REMAINING LIFE</u>	<u>FUTURE ANNUAL ACCRUALS</u>
LEESPORT - KINDTS CORNER DMS1R					
INTERIM SURVIVOR CURVE: IOWA L2			15.0		
PROBABLE RETIREMENT YEAR: 1995					
1981	29,412.22	11.95	2,462.02	2.20	5,412.51
1983	14,743.54	10.81	1,363.71	2.26	3,078.53
1990	7,841.08	4.97	1,576.73	2.47	3,899.26
1991	857.90	3.98	215.39	2.48	534.81
TOTAL BG	44,155.76	11.54	3,825.74	2.22	8,491.04
TOTAL ELG	8,698.98	4.85	1,792.12	2.47	4,434.06
TOTAL ALL	52,854.74	9.41	5,617.86	2.30	12,925.11

LEESPORT - TUCKERTON RLCM

INTERIM SURVIVOR CURVE: IOWA L2			15.0		
PROBABLE RETIREMENT YEAR: 1996					
1991	197,206.16	4.95	39,859.31	3.45	137,417.20
1992	9,211.03	3.97	2,320.45	3.47	8,050.81
TOTAL BG	0.00	0.00	0.00	0.00	0.00
TOTAL ELG	206,417.19	4.89	42,179.76	3.45	145,468.00
TOTAL ALL	206,417.19	0.00	42,179.76	0.00	145,468.01

LEESPORT - BLAN REM

INTERIM SURVIVOR CURVE: IOWA L2 15.0
 PROBABLE RETIREMENT YEAR: 1995

COMMONWEALTH TELEPHONE COMPANY

ACCOUNT 212.40 (2212.40) DIGITAL REMOTE EQUIPMENT

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<u>YEAR</u>	<u>ORIGINAL COST</u>	<u>AVERAGE SERVICE LIFE</u>	<u>AVERAGE ANNUAL ACCRUAL</u>	<u>AVERAGE REMAINING LIFE</u>	<u>FUTURE ANNUAL ACCRUALS</u>
LEESPORT - BLAN REM					
1978	15,207.00	13.20	1,152.46	2.14	2,471.32
1980	7,080.00	12.42	570.11	2.18	1,240.95
1984	1,050.00	10.14	103.52	2.29	237.55
1985	163,490.26	9.41	17,378.62	2.34	40,588.65
1986	6,335.45	8.61	735.93	2.38	1,749.24
1987	96,597.63	7.93	12,188.81	2.43	29,559.20
1989	12,117.01	5.96	2,032.41	2.46	5,003.58
1990	114,165.75	4.97	22,957.11	2.47	56,772.98
1991	6,509.87	3.98	1,634.44	2.48	4,058.21
1992	86.26	2.99	28.84	2.49	71.84
TOTAL BG	193,162.71	9.69	19,940.64	2.32	46,287.71
TOTAL ELG	229,476.52	5.91	38,841.60	2.46	95,465.81
TOTAL ALL	422,639.23	7.19	58,782.24	2.41	141,753.52

LEESPORT - MLTW DMS1R

INTERIM SURVIVOR CURVE: IOWA L2 15.0
 PROBABLE RETIREMENT YEAR: 1994

1980	31,627.34	11.95	2,647.44	1.39	3,680.47
1981	1,657.41	11.41	145.24	1.40	203.12
1982	16,362.20	10.81	1,513.43	1.41	2,131.96
1984	1,088.15	9.41	115.67	1.43	165.91
1986	10,199.20	7.75	1,315.35	1.46	1,924.45
1988	347.21	5.99	57.97	1.49	86.35
1989	9.64	4.99	1.93	1.49	2.88
1991	99.05	3.00	33.05	1.50	49.48
TOTAL BG	60,934.30	10.62	5,737.13	1.41	8,105.91
TOTAL ELG	455.90	4.90	92.95	1.49	138.71
TOTAL ALL	61,390.20	10.53	5,830.08	1.41	8,244.62

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 ELG VINTAGES - 1987 AND SUBSEQUENT

<u>YEAR</u>	<u>ORIGINAL COST</u>	<u>AVERAGE SERVICE LIFE</u>	<u>AVERAGE ANNUAL ACCRUAL</u>	<u>AVERAGE REMAINING LIFE</u>	<u>FUTURE ANNUAL ACCRUALS</u>
LEESPORT - LEBH RLCM					
INTERIM SURVIVOR CURVE: IOWA L2			15.0		
PROBABLE RETIREMENT YEAR: 2002					
1986	6,118.34	12.83	476.76	6.89	3,286.34
1988	6,931.56	11.53	601.23	7.03	4,226.03
1990	167,331.32	10.27	16,294.91	7.77	126,594.04
TOTAL BG	6,118.34	12.83	476.76	6.89	3,286.34
TOTAL ELG	174,262.88	10.31	16,896.14	7.74	130,820.07
TOTAL ALL	180,381.22	10.38	17,372.90	7.72	134,106.41
LEESPORT - BLOO DMS1R					
INTERIM SURVIVOR CURVE: IOWA L2			15.0		
PROBABLE RETIREMENT YEAR: 1995					
1980	1,080.64	12.42	87.02	2.18	189.41
1981	13,563.44	11.95	1,135.36	2.20	2,495.98
1983	41,885.26	10.81	3,874.21	2.26	8,745.86
1984	1,965.93	10.14	193.82	2.29	444.78
1985	9,511.04	9.41	1,011.00	2.34	2,361.24
1986	462.31	8.61	53.70	2.38	127.65
1987	3,883.08	7.93	489.97	2.43	1,188.24
1988	240.60	6.95	34.63	2.45	84.75
1989	646.79	5.96	108.49	2.46	267.08
TOTAL BG	68,468.62	10.77	6,355.11	2.26	14,364.91
TOTAL ELG	4,770.47	7.54	633.09	2.43	1,540.07
TOTAL ALL	73,239.09	10.48	6,988.20	2.28	15,904.99

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 ELG VINTAGES - 1987 AND SUBSEQUENT

<u>YEAR</u>	<u>ORIGINAL COST</u>	<u>AVERAGE SERVICE LIFE</u>	<u>AVERAGE ANNUAL ACCRUAL</u>	<u>AVERAGE REMAINING LIFE</u>	<u>FUTURE ANNUAL ACCRUALS</u>
LEESPORT - BLCH DMS1R ALSO HAS T-1 FOXX DMS1R					
INTERIM SURVIVOR CURVE: IOWA L2		15.0			
PROBABLE RETIREMENT YEAR: 1995					
1980	60,010.00	12.42	4,832.25	2.18	10,518.30
1981	968.00	11.95	81.03	2.20	178.13
1982	10,251.12	11.41	898.29	2.23	1,998.86
1983	4,495.92	10.81	415.85	2.26	938.77
1985	1,020.00	9.41	108.42	2.34	253.23
1986	4,164.16	8.61	483.71	2.38	1,149.74
1987	50,008.45	7.93	6,310.13	2.43	15,302.75
1989	35.24	5.96	5.91	2.46	14.55
1990	600.00	4.97	120.65	2.47	298.37
1991	236.30	3.98	59.33	2.48	147.31
TOTAL BG	80,909.20	11.86	6,819.55	2.20	15,037.03
TOTAL ELG	50,879.99	7.83	6,496.02	2.43	15,762.99
TOTAL ALL	131,789.19	9.90	13,315.57	2.31	30,800.01

LEESPORT - COT T3245

INTERIM SURVIVOR CURVE: IOWA L2		15.0			
PROBABLE RETIREMENT YEAR: 1993					
1986	535.92	6.85	78.20	0.50	39.10
1991	19.15	2.00	9.57	0.50	4.79
1992	51.78	1.00	51.78	0.50	25.89
TOTAL BG	535.92	6.85	78.20	0.50	39.10
TOTAL ELG	70.93	1.16	61.36	0.50	30.68
TOTAL ALL	606.85	4.35	139.56	0.50	69.78

COMMONWEALTH TELEPHONE COMPANY

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 ELG VINTAGES - 1987 AND SUBSEQUENT

<u>YEAR</u>	<u>ORIGINAL COST</u>	<u>AVERAGE SERVICE LIFE</u>	<u>AVERAGE ANNUAL ACCRUAL</u>	<u>AVERAGE REMAINING LIFE</u>	<u>FUTURE ANNUAL ACCRUALS</u>
LAWSVILLE - BROOKDALE DMS1R					
INTERIM SURVIVOR CURVE: IOWA L2			15.0		
PROBABLE RETIREMENT YEAR: 1996					
1978	22.40	13.51	1.66	2.81	4.66
1981	46,183.18	12.42	3,718.86	2.91	10,803.61
1983	4,398.24	11.41	385.41	3.01	1,159.80
1984	408.32	10.81	37.77	3.08	116.20
1985	5,386.53	10.14	531.06	3.15	1,673.87
1986	16,174.40	9.41	1,719.30	3.23	5,554.76
1990	5,739.99	5.92	969.10	3.42	3,317.25
1991	12,647.00	4.95	2,556.21	3.45	8,812.68
1992	37.20	3.97	9.37	3.47	32.51
TOTAL BG	72,573.07	11.35	6,394.05	3.02	19,312.89
TOTAL ELG	18,424.19	5.21	3,534.68	3.44	12,162.45
TOTAL ALL	90,997.26	9.17	9,928.73	3.17	31,475.34

LEWISBERRY - GOULDSBORO DMS1U

INTERIM SURVIVOR CURVE: IOWA L2 15.0
 PROBABLE RETIREMENT YEAR: 1996

1992	118,712.81	3.97	29,906.18	3.47	103,759.72
TOTAL BG	0.00	0.00	0.00	0.00	0.00
TOTAL ELG	118,712.81	3.97	29,906.18	3.47	103,759.72
TOTAL ALL	118,712.81	0.00	29,906.18	0.00	103,759.72

LEWISBERRY - ERNY RLF ALSO HAS DD-1 BNCH,G-2 WDS

INTERIM SURVIVOR CURVE: IOWA L2 15.0
 PROBABLE RETIREMENT YEAR: 1993

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 ELG VINTAGES - 1987 AND SUBSEQUENT

<u>YEAR</u>	<u>ORIGINAL COST</u>	<u>AVERAGE SERVICE LIFE</u>	<u>AVERAGE ANNUAL ACCRUAL</u>	<u>AVERAGE REMAINING LIFE</u>	<u>FUTURE ANNUAL ACCRUALS</u>
LEWISBERRY - ERNY RLF ALSO HAS DD-1 BNCH,G-2 WSDS					
1986	307,747.79	6.85	44,906.21	0.50	22,453.11
1987	328,705.26	6.00	54,784.21	0.50	27,392.11
1988	21,475.19	5.00	4,295.04	0.50	2,147.52
1991	16,490.54	2.00	8,245.27	0.50	4,122.63
1992	2,783.80	1.00	2,783.80	0.50	1,391.90
TOTAL BG	307,747.79	6.85	44,906.21	0.50	22,453.11
TOTAL ELG	369,454.79	5.27	70,108.32	0.50	35,054.16
TOTAL ALL	677,202.58	5.89	115,014.53	0.50	57,507.28

LEWISBERRY - SVLK DMS1U

INTERIM SURVIVOR CURVE: IOWA L2 15.0
 PROBABLE RETIREMENT YEAR: 1998

1990	82,143.81	7.68	10,691.03	5.18	55,416.25
TOTAL BG	0.00	0.00	0.00	0.00	0.00
TOTAL ELG	82,143.81	7.68	10,691.03	5.18	55,416.25
TOTAL ALL	82,143.81	0.00	10,691.03	0.00	55,416.25

LEWISBERRY - MYTN RLF

INTERIM SURVIVOR CURVE: IOWA L2 15.0
 PROBABLE RETIREMENT YEAR: 1993

1986	136,835.99	6.85	19,966.95	0.50	9,983.48
1987	7,450.28	6.00	1,241.71	0.50	620.86
1988	2,225.93	5.00	445.19	0.50	222.59

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 ELG VINTAGES - 1987 AND SUBSEQUENT

<u>YEAR</u>	<u>ORIGINAL COST</u>	<u>AVERAGE SERVICE LIFE</u>	<u>AVERAGE ANNUAL ACCRUAL</u>	<u>AVERAGE REMAINING LIFE</u>	<u>FUTURE ANNUAL ACCRUALS</u>
LEWISBERRY - MYTN RLF					
1989	58.43	4.00	14.61	0.50	7.30
TOTAL BG	136,835.99	6.85	19,966.95	0.50	9,983.48
TOTAL ELG	9,734.64	5.72	1,701.51	0.50	850.75
TOTAL ALL	146,570.63	6.76	21,668.46	0.50	10,834.23
LYKENS - RLS 4000					
INTERIM SURVIVOR CURVE: IOWA L2			15.0		
PROBABLE RETIREMENT YEAR: 2003					
1991	384,625.53	10.10	38,073.01	8.60	327,516.01
TOTAL BG	0.00	0.00	0.00	0.00	0.00
TOTAL ELG	384,625.53	10.10	38,073.01	8.60	327,516.01
TOTAL ALL	384,625.53	0.00	38,073.01	0.00	327,516.01
MIDDLEBURY - KNVL DMS1R					
INTERIM SURVIVOR CURVE: IOWA L2			15.0		
PROBABLE RETIREMENT YEAR: 1997					
1981	7,483.34	12.83	583.12	3.53	2,055.80
1982	28,638.52	12.42	2,306.09	3.59	8,288.49
1983	8,815.26	11.95	737.90	3.68	2,714.37
1984	1,620.92	11.41	142.04	3.78	536.77
1985	13,986.36	10.81	1,293.68	3.89	5,037.33
1986	5,411.95	10.14	533.56	4.02	2,143.37
1989	1,555.62	7.77	200.17	4.27	855.03

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<u>YEAR</u>	<u>ORIGINAL COST</u>	<u>AVERAGE SERVICE LIFE</u>	<u>AVERAGE ANNUAL ACCRUAL</u>	<u>AVERAGE REMAINING LIFE</u>	<u>FUTURE ANNUAL ACCRUALS</u>
MIDDLEBURY - KNVL DMS1R					
1991	574.85	5.88	97.75	4.38	428.23
TOTAL BG	65,956.35	11.79	5,596.39	3.71	20,776.13
TOTAL ELG	2,130.47	7.15	297.92	4.31	1,283.26
TOTAL ALL	68,086.82	11.55	5,894.31	3.74	22,059.39

MIDDLEBURY - LTMH DMS1R

INTERIM SURVIVOR CURVE: IOWA L2 15.0
 PROBABLE RETIREMENT YEAR: 1996

1978	23,616.71	13.51	1,748.14	2.81	4,912.13
1979	3,573.67	13.20	270.83	2.84	768.16
1980	3,808.14	12.83	296.74	2.87	850.80
1983	17,118.43	11.41	1,500.06	3.01	4,514.07
1984	111.97	10.81	10.36	3.08	31.86
1985	7,335.38	10.14	723.20	3.15	2,279.48
1986	5,411.95	9.41	575.28	3.23	1,858.62
1991	574.85	4.95	116.19	3.45	400.57
TOTAL BG	60,976.25	11.90	5,124.61	2.97	15,215.12
TOTAL ELG	574.85	4.95	116.19	3.45	400.57
TOTAL ALL	61,551.10	11.74	5,240.79	2.98	15,615.69

MIDDLEBURY - CROOKED CREED DMS1R

INTERIM SURVIVOR CURVE: IOWA L2 15.0
 PROBABLE RETIREMENT YEAR: 2003

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<u>YEAR</u>	<u>ORIGINAL COST</u>	<u>AVERAGE SERVICE LIFE</u>	<u>AVERAGE ANNUAL ACCRUAL</u>	<u>AVERAGE REMAINING LIFE</u>	<u>FUTURE ANNUAL ACCRUALS</u>
MIDDLEBURY - CROOKED CREED DMS1R					
1982	300.08	14.21	21.12	6.03	127.36
1986	907.81	13.20	68.80	7.28	500.86
1989	10,526.40	11.28	933.45	7.78	7,259.33
1991	37,505.23	10.10	3,712.54	8.60	31,936.42
1992	3,482.99	9.50	366.62	9.00	3,299.68
TOTAL BG	1,207.89	13.43	89.91	6.99	628.22
TOTAL ELG	51,514.62	10.28	5,012.60	8.48	42,495.43
TOTAL ALL	52,722.51	10.33	5,102.52	8.45	43,123.65

MUHLENBURG - SHICKSHINNY LAKE DMS1U

INTERIM SURVIVOR CURVE: IOWA L2 15.0
 PROBABLE RETIREMENT YEAR: 2003

1991	68,622.54	10.10	6,792.75	8.60	58,433.41
1993	5,500.00	8.89	618.75	8.89	5,500.00
TOTAL BG	0.00	0.00	0.00	0.00	0.00
TOTAL ELG	74,122.54	10.00	7,411.50	8.63	63,933.41
TOTAL ALL	74,122.54	0.00	7,411.50	0.00	63,933.41

MUHLENBURG - COT DMS1R: D-8 RBRK DMS1R

INTERIM SURVIVOR CURVE: IOWA L2 15.0
 PROBABLE RETIREMENT YEAR: 2004

1987	85,777.54	12.64	6,786.85	7.14	48,449.88
1989	21,585.06	11.58	1,864.67	8.08	15,058.70

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<u>YEAR</u>	<u>ORIGINAL COST</u>	<u>AVERAGE SERVICE LIFE</u>	<u>AVERAGE ANNUAL ACCRUAL</u>	<u>AVERAGE REMAINING LIFE</u>	<u>FUTURE ANNUAL ACCRUALS</u>
MUHLENBURG - COT DMS1R: D-8 RBRK DMS1R					
1992	366,045.73	9.98	36,675.52	9.48	347,707.97
TOTAL BG	0.00	0.00	0.00	0.00	0.00
TOTAL ELG	473,408.33	10.44	45,327.05	9.07	411,216.54
TOTAL ALL	473,408.33	0.00	45,327.05	0.00	411,216.55

MEHOOPANY - MESHOPPEN RSC

INTERIM SURVIVOR CURVE: IOWA L2 15.0
 PROBABLE RETIREMENT YEAR: 2001

1989	149,889.44	10.46	14,327.41	6.96	99,743.52
1990	1,451.90	9.76	148.80	7.26	1,079.90
1992	138,787.92	8.28	16,769.34	7.78	130,403.25
TOTAL BG	0.00	0.00	0.00	0.00	0.00
TOTAL ELG	290,129.26	9.29	31,245.55	7.40	231,226.67
TOTAL ALL	290,129.26	0.00	31,245.55	0.00	231,226.67

MEHOOPANY - COT TS128 : K-7 SAUB TS128

INTERIM SURVIVOR CURVE: IOWA L2 15.0
 PROBABLE RETIREMENT YEAR: 2002

1985	2,486.25	13.20	188.42	6.54	1,232.29
1987	26,788.87	12.14	2,206.04	6.64	14,655.65
1990	327,313.52	10.27	31,874.16	7.77	247,628.12
1991	889.75	9.61	92.59	8.11	750.86
1992	36,372.74	8.93	4,071.85	8.43	34,336.81

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<u>YEAR</u>	<u>ORIGINAL COST</u>	<u>AVERAGE SERVICE LIFE</u>	<u>AVERAGE ANNUAL ACCRUAL</u>	<u>AVERAGE REMAINING LIFE</u>	<u>FUTURE ANNUAL ACCRUALS</u>
MEHOOPANY - COT TS128 : K-7 SAUB TS128					
TOTAL BG	2,486.25	13.20	188.42	6.54	1,232.29
TOTAL ELG	391,364.88	10.23	38,244.64	7.78	297,371.45
TOTAL ALL	393,851.13	10.25	38,433.06	7.77	298,603.73

MEHOOPANY - JNVL NH-44,FKSN PF-1,AUCT L-181 OPM'S

INTERIM SURVIVOR CURVE: IOWA L2 15.0
 PROBABLE RETIREMENT YEAR: 2004

1980	64,952.59	14.63	4,439.66	5.86	26,013.52
1981	16,595.30	14.52	1,143.23	6.04	6,909.28
1983	23,409.77	14.21	1,647.28	6.51	10,730.22
1986	166.00	13.51	12.29	7.62	93.58
1987	1,962.73	12.64	155.29	7.14	1,108.61
1990	8,363.01	11.05	757.17	8.55	6,470.08
1991	2,811.09	10.51	267.41	9.01	2,409.97
1992	264,914.15	9.98	26,542.76	9.48	251,642.77
TOTAL BG	105,123.66	14.51	7,242.46	6.04	43,746.61
TOTAL ELG	278,050.98	10.03	27,722.64	9.44	261,631.44
TOTAL ALL	383,174.64	10.96	34,965.10	8.73	305,378.03

MILLERSBURG - PLHL DMS1R

INTERIM SURVIVOR CURVE: IOWA L2 15.0
 PROBABLE RETIREMENT YEAR: 1994

1985	8,182.14	8.61	950.44	1.45	1,377.09
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COMMONWEALTH TELEPHONE COMPANY

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<u>YEAR</u>	<u>ORIGINAL COST</u>	<u>AVERAGE SERVICE LIFE</u>	<u>AVERAGE ANNUAL ACCRUAL</u>	<u>AVERAGE REMAINING LIFE</u>	<u>FUTURE ANNUAL ACCRUALS</u>
MILLERSBURG - PLHL DMS1R					
1986	43,447.80	7.75	5,603.29	1.46	8,197.99
1989	1,494.86	4.99	299.42	1.49	446.89
1991	15,550.36	3.00	5,188.20	1.50	7,768.07
TOTAL BG	51,629.94	7.88	6,553.73	1.46	9,575.08
TOTAL ELG	17,045.22	3.11	5,487.61	1.50	8,214.96
TOTAL ALL	68,675.16	5.70	12,041.34	1.48	17,790.04
MILLERSBURG - COT DMS1R					
INTERIM SURVIVOR CURVE: IOWA L2 15.0					
PROBABLE RETIREMENT YEAR: 1994					
1981	20,004.08	11.41	1,752.93	1.40	2,451.52
1986	35,779.60	7.75	4,614.35	1.46	6,751.11
TOTAL BG	55,783.68	8.76	6,367.28	1.45	9,202.63
TOTAL ELG	0.00	0.00	0.00	0.00	0.00
TOTAL ALL	55,783.68	8.76	6,367.28	1.45	9,202.63
MANSFIELD - MILLERS COURT OPM					
INTERIM SURVIVOR CURVE: IOWA L2 15.0					
PROBABLE RETIREMENT YEAR: 2004					
1992	18,902.60	9.98	1,893.92	9.48	17,955.64
TOTAL BG	0.00	0.00	0.00	0.00	0.00
TOTAL ELG	18,902.60	9.98	1,893.92	9.48	17,955.64
TOTAL ALL	18,902.60	0.00	1,893.92	0.00	17,955.64

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<u>YEAR</u>	<u>ORIGINAL COST</u>	<u>AVERAGE SERVICE LIFE</u>	<u>AVERAGE ANNUAL ACCRUAL</u>	<u>AVERAGE REMAINING LIFE</u>	<u>FUTURE ANNUAL ACCRUALS</u>
MANSFIELD - C O R					
INTERIM SURVIVOR CURVE: IOWA L2			15.0		
PROBABLE RETIREMENT YEAR: 2004					
1991	603.76	10.51	57.43	9.01	517.61
1992	812,338.88	9.98	81,391.34	9.48	771,643.21
TOTAL BG	0.00	0.00	0.00	0.00	0.00
TOTAL ELG	812,942.64	9.98	81,448.78	9.48	772,160.82
TOTAL ALL	812,942.64	0.00	81,448.78	0.00	772,160.82
MUNCY VALLEY - CO DMS1R: CP- SONE DMS1R:D-1 LUNG D					
INTERIM SURVIVOR CURVE: IOWA L2			15.0		
PROBABLE RETIREMENT YEAR: 1995					
1967	1,413.00	14.90	94.85	1.88	178.50
1977	1,273.00	13.51	94.23	2.13	200.81
1978	72,926.43	13.20	5,526.71	2.14	11,851.43
1979	4,440.11	12.83	345.98	2.16	747.03
1980	31,714.14	12.42	2,553.75	2.18	5,558.72
1981	2,761.44	11.95	231.15	2.20	508.17
1983	31,031.90	10.81	2,870.32	2.26	6,479.62
1985	2,221.11	9.41	236.10	2.34	551.42
1986	214.36	8.61	24.90	2.38	59.19
1987	645.04	7.93	81.39	2.43	197.38
1988	1,478.89	6.95	212.88	2.45	520.95
1989	15.19	5.96	2.55	2.46	6.27
1992	2,826.06	2.99	944.73	2.49	2,353.69
TOTAL BG	147,995.49	12.36	11,977.99	2.18	26,134.89
TOTAL ELG	4,965.18	4.00	1,241.55	2.48	3,078.30
TOTAL ALL	152,960.67	11.57	13,219.54	2.21	29,213.18

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<u>YEAR</u>	<u>ORIGINAL COST</u>	<u>AVERAGE SERVICE LIFE</u>	<u>AVERAGE ANNUAL ACCRUAL</u>	<u>AVERAGE REMAINING LIFE</u>	<u>FUTURE ANNUAL ACCRUALS</u>
MORRIS - CO DMS1R					
INTERIM SURVIVOR CURVE: IOWA L2			15.0		
PROBABLE RETIREMENT YEAR: 1996					
1966	1,293.00	14.95	86.46	2.26	195.38
1977	2,557.97	13.78	185.62	2.79	517.01
1978	51,503.89	13.51	3,812.40	2.81	10,712.50
1979	232.95	13.20	17.65	2.84	50.07
1980	2,542.40	12.83	198.11	2.87	568.02
1983	2,366.53	11.41	207.38	3.01	624.05
1984	5,209.96	10.81	481.90	3.08	1,482.60
1985	3,872.87	10.14	381.83	3.15	1,203.50
1986	5,339.58	9.41	567.58	3.23	1,833.77
1987	4,284.72	8.80	486.96	3.30	1,606.43
1989	13,178.39	6.89	1,911.58	3.39	6,487.87
1990	234.80	5.92	39.64	3.42	135.70
1992	3,358.50	3.97	846.07	3.47	2,935.46
TOTAL BG	74,919.15	12.61	5,938.92	2.89	17,186.89
TOTAL ELG	21,056.41	6.41	3,284.25	3.40	11,165.46
TOTAL ALL	95,975.56	10.41	9,223.18	3.07	28,352.36

MORRIS - BLWL DMS1R

INTERIM SURVIVOR CURVE: IOWA L2			15.0		
PROBABLE RETIREMENT YEAR: 1997					
1978	24,479.02	13.78	1,776.30	3.38	6,011.62
1980	4,047.56	13.20	306.74	3.47	1,064.40
1984	7,259.59	11.41	636.15	3.78	2,404.04
1986	18,807.13	10.14	1,854.20	4.02	7,448.44
TOTAL BG	54,593.30	11.94	4,573.39	3.70	16,928.49
TOTAL ELG	0.00	0.00	0.00	0.00	0.00
TOTAL ALL	54,593.30	11.94	4,573.39	3.70	16,928.50

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<u>YEAR</u>	<u>ORIGINAL COST</u>	<u>AVERAGE SERVICE LIFE</u>	<u>AVERAGE ANNUAL ACCRUAL</u>	<u>AVERAGE REMAINING LIFE</u>	<u>FUTURE ANNUAL ACCRUALS</u>
MORRIS - ORHL DMS1R					
INTERIM SURVIVOR CURVE: IOWA L2			15.0		
PROBABLE RETIREMENT YEAR: 1996					
1978	6,790.00	13.51	502.61	2.81	1,412.28
1983	6,847.59	11.41	600.04	3.01	1,805.68
1984	28,069.73	10.81	2,596.33	3.08	7,987.81
1985	910.64	10.14	89.78	3.15	282.98
1986	5,093.90	9.41	541.47	3.23	1,749.39
1989	8,159.70	6.89	1,183.60	3.39	4,017.11
1991	2,220.37	4.95	448.78	3.45	1,547.20
TOTAL BG	47,711.86	11.02	4,330.23	3.06	13,238.15
TOTAL ELG	10,380.07	6.36	1,632.38	3.41	5,564.31
TOTAL ALL	58,091.93	9.74	5,962.61	3.15	18,802.45
MONTROSE - EAST RUSH DMS1R					
INTERIM SURVIVOR CURVE: IOWA L2			15.0		
PROBABLE RETIREMENT YEAR: 1997					
1981	29,756.92	12.83	2,318.73	3.53	8,174.72
1991	16,885.77	5.88	2,871.33	4.38	12,578.78
TOTAL BG	29,756.92	12.83	2,318.73	3.53	8,174.72
TOTAL ELG	16,885.77	5.88	2,871.33	4.38	12,578.78
TOTAL ALL	46,642.69	8.99	5,190.06	4.00	20,753.50
MONTROSE - FRDL DMS1R					
INTERIM SURVIVOR CURVE: IOWA L2			15.0		
PROBABLE RETIREMENT YEAR: 1995					

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<u>YEAR</u>	<u>ORIGINAL COST</u>	<u>AVERAGE SERVICE LIFE</u>	<u>AVERAGE ANNUAL ACCRUAL</u>	<u>AVERAGE REMAINING LIFE</u>	<u>FUTURE ANNUAL ACCRUALS</u>
MONTROSE - FRDL DMS1R					
1982	5,621.28	11.41	492.58	2.23	1,096.09
1983	42,464.99	10.81	3,927.83	2.26	8,866.91
1986	13,993.97	8.61	1,625.54	2.38	3,863.78
1989	6,795.85	5.96	1,139.88	2.46	2,806.27
1993	3,500.00	2.00	1,752.04	2.00	3,500.00
TOTAL BG	62,080.24	10.27	6,045.95	2.29	13,826.77
TOTAL ELG	10,295.85	3.56	2,891.92	2.18	6,306.27
TOTAL ALL	72,376.09	8.10	8,937.88	2.25	20,133.05

MONTROSE - JOHNSON LAKE DMS1R

INTERIM SURVIVOR CURVE: IOWA L2 15.0
 PROBABLE RETIREMENT YEAR: 1998

1982	29,665.68	12.83	2,311.62	4.16	9,611.60
1983	33.50	12.42	2.70	4.27	11.52
1986	17,774.66	10.81	1,644.08	4.73	7,779.01
1991	15,193.64	6.77	2,244.23	5.27	11,827.30
TOTAL BG	47,473.84	11.99	3,958.40	4.40	17,402.13
TOTAL ELG	15,193.64	6.77	2,244.23	5.27	11,827.30
TOTAL ALL	62,667.48	10.10	6,202.62	4.71	29,229.43

MONTROSE - HTLK DMS1R

INTERIM SURVIVOR CURVE: IOWA L2 15.0
 PROBABLE RETIREMENT YEAR: 2003

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<u>YEAR</u>	<u>ORIGINAL COST</u>	<u>AVERAGE SERVICE LIFE</u>	<u>AVERAGE ANNUAL ACCRUAL</u>	<u>AVERAGE REMAINING LIFE</u>	<u>FUTURE ANNUAL ACCRUALS</u>
MONTROSE - HTLK DMS1R					
1991	140,414.53	10.10	13,899.24	8.60	119,565.66
1992	4,744.68	9.50	499.42	9.00	4,494.97
TOTAL BG	0.00	0.00	0.00	0.00	0.00
TOTAL ELG	145,159.21	10.08	14,398.66	8.62	124,060.63
TOTAL ALL	145,159.21	0.00	14,398.66	0.00	124,060.63

MONTROSE - FSKM TS128

INTERIM SURVIVOR CURVE: IOWA L2 15.0
 PROBABLE RETIREMENT YEAR: 1999

1987	21,114.99	10.88	1,940.14	5.38	10,444.21
1989	7.54	9.30	0.81	5.80	4.70
TOTAL BG	0.00	0.00	0.00	0.00	0.00
TOTAL ELG	21,122.53	10.88	1,940.95	5.38	10,448.91
TOTAL ALL	21,122.53	0.00	1,940.95	0.00	10,448.91

MONTROSE - BUSH DMS1R

INTERIM SURVIVOR CURVE: IOWA L2 15.0
 PROBABLE RETIREMENT YEAR: 1997

1980	1,020.80	13.20	77.36	3.47	268.44
1981	300.08	12.83	23.38	3.53	82.44
1983	510.40	11.95	42.72	3.68	157.16
1984	2,277.44	11.41	199.57	3.78	754.18
1985	535.92	10.81	49.57	3.89	193.02

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<u>YEAR</u>	<u>ORIGINAL COST</u>	<u>AVERAGE SERVICE LIFE</u>	<u>AVERAGE ANNUAL ACCRUAL</u>	<u>AVERAGE REMAINING LIFE</u>	<u>FUTURE ANNUAL ACCRUALS</u>
MONTROSE - BUSH DMS1R					
1986	6,634.32	10.14	654.08	4.02	2,627.48
1987	42,767.18	9.59	4,459.93	4.09	18,237.54
1990	8,702.41	6.83	1,273.79	4.33	5,517.93
1991	2,005.65	5.88	341.05	4.38	1,494.08
TOTAL BG	11,278.96	10.78	1,046.69	3.90	4,082.72
TOTAL ELG	53,475.24	8.80	6,074.78	4.16	25,249.54
TOTAL ALL	64,754.20	9.09	7,121.46	4.12	29,332.27

MONTROSE - EKLK DMS1R

INTERIM SURVIVOR CURVE: IOWA L2 15.0
 PROBABLE RETIREMENT YEAR: 1994

1978	25,185.86	12.83	1,962.54	1.38	2,704.26
1979	157.14	12.42	12.65	1.38	17.51
1980	4,041.54	11.95	338.31	1.39	470.31
1983	5,157.26	10.14	508.45	1.42	722.40
1984	12,660.53	9.41	1,345.78	1.43	1,930.40
1986	11,946.35	7.75	1,540.67	1.46	2,254.11
1988	6,405.92	5.99	1,069.50	1.49	1,593.18
1989	1,470.62	4.99	294.56	1.49	439.65
TOTAL BG	59,148.68	10.36	5,708.41	1.42	8,098.98
TOTAL ELG	7,876.54	5.77	1,364.06	1.49	2,032.85
TOTAL ALL	67,025.22	9.48	7,072.47	1.43	10,131.83

MONTROSE - DIMK DMS1R

INTERIM SURVIVOR CURVE: IOWA L2 15.0
 PROBABLE RETIREMENT YEAR: 1995

COMMONWEALTH TELEPHONE COMPANY

ACCOUNT 212.40 (2212.40) DIGITAL REMOTE EQUIPMENT

CALCULATION OF COMPOSITE AVERAGE REMAINING LIVES
 BASED UPON COMPOSITE OF BROAD GROUP/EQUAL LIFE GROUP PROCEDURES
 AS OF DECEMBER 31, 1992 AND 1/2 OF 1993 ESTIMATED ADDITIONS
 ELG VINTAGES - 1987 AND SUBSEQUENT

<u>YEAR</u>	<u>ORIGINAL COST</u>	<u>AVERAGE SERVICE LIFE</u>	<u>AVERAGE ANNUAL ACCRUAL</u>	<u>AVERAGE REMAINING LIFE</u>	<u>FUTURE ANNUAL ACCRUALS</u>
MONTROSE - DIMK DMS1R					
1978	25,383.68	13.20	1,923.69	2.14	4,125.16
1979	157.15	12.83	12.25	2.16	26.44
1980	8,516.87	12.42	685.81	2.18	1,492.80
1983	20,166.47	10.81	1,865.31	2.26	4,210.86
1985	1,163.74	9.41	123.70	2.34	288.91
1986	8,335.16	8.61	968.21	2.38	2,301.36
TOTAL BG	63,723.07	11.42	5,578.98	2.23	12,445.54
TOTAL ELG	0.00	0.00	0.00	0.00	0.00
TOTAL ALL	63,723.07	11.42	5,578.98	2.23	12,445.53

NICHOLSON - COT DMS1R ALSO HAS T-2 LKSD, & WLA-

INTERIM SURVIVOR CURVE: IOWA L2 15.0
 PROBABLE RETIREMENT YEAR: 2003

1981	14,339.38	14.38	997.34	5.84	5,820.79
1982	227.78	14.21	16.03	6.03	96.67
1985	5,995.32	13.51	443.78	6.89	3,057.23
1990	8,200.00	10.70	766.70	8.20	6,283.26
1991	396,306.47	10.10	39,229.27	8.60	337,462.56
1992	231,807.54	9.50	24,399.82	9.00	219,607.63
TOTAL BG	20,562.48	14.11	1,457.15	6.16	8,974.70
TOTAL ELG	636,314.01	9.88	64,395.79	8.75	563,353.45
TOTAL ALL	656,876.49	9.97	65,852.94	8.69	572,328.14

NUANGOLA - SDOR OPM

INTERIM SURVIVOR CURVE: IOWA L2 15.0
 PROBABLE RETIREMENT YEAR: 2001

COMMONWEALTH TELEPHONE COMPANY

ACCOUNT 212.40 (2212.40) DIGITAL REMOTE EQUIPMENT

CALCULATION OF COMPOSITE AVERAGE REMAINING LIVES
 BASED UPON COMPOSITE OF BROAD GROUP/EQUAL LIFE GROUP PROCEDURES
 AS OF DECEMBER 31, 1992 AND 1/2 OF 1993 ESTIMATED ADDITIONS
 ELG VINTAGES - 1987 AND SUBSEQUENT

<u>YEAR</u>	<u>ORIGINAL COST</u>	<u>AVERAGE SERVICE LIFE</u>	<u>AVERAGE ANNUAL ACCRUAL</u>	<u>AVERAGE REMAINING LIFE</u>	<u>FUTURE ANNUAL ACCRUALS</u>
NUANGOLA - SDOR OPM					
1989	137,983.12	10.46	13,189.32	6.96	91,820.49
1990	17,512.00	9.76	1,794.74	7.26	13,025.15
1992	3,202.21	8.28	386.91	7.78	3,008.75
TOTAL BG	0.00	0.00	0.00	0.00	0.00
TOTAL ELG	158,697.33	10.32	15,370.98	7.02	107,854.39
TOTAL ALL	158,697.33	0.00	15,370.98	0.00	107,854.39
NUANGOLA - NNGS RLCM					
INTERIM SURVIVOR CURVE: IOWA L2 15.0					
PROBABLE RETIREMENT YEAR: 2001					
1989	258,710.89	10.46	24,729.27	6.96	172,158.45
1991	10,048.99	9.03	1,113.12	7.53	8,379.31
TOTAL BG	0.00	0.00	0.00	0.00	0.00
TOTAL ELG	268,759.88	10.40	25,842.38	6.99	180,537.77
TOTAL ALL	268,759.88	0.00	25,842.38	0.00	180,537.76
NUANGOLA - GDVIN DMS1R					
INTERIM SURVIVOR CURVE: IOWA L2 15.0					
PROBABLE RETIREMENT YEAR: 1997					
1982	3,872.00	12.42	311.79	3.59	1,120.62
1983	412.72	11.95	34.55	3.68	127.08
1989	37,819.57	7.77	4,866.39	4.27	20,787.20
1991	9,764.00	5.88	1,660.31	4.38	7,273.53

COMMONWEALTH TELEPHONE COMPANY

ACCOUNT 212.40 (2212.40) DIGITAL REMOTE EQUIPMENT

CALCULATION OF COMPOSITE AVERAGE REMAINING LIVES
 BASED UPON COMPOSITE OF BROAD GROUP/EQUAL LIFE GROUP PROCEDURES
 AS OF DECEMBER 31, 1992 AND 1/2 OF 1993 ESTIMATED ADDITIONS
 ELG VINTAGES - 1987 AND SUBSEQUENT

<u>YEAR</u>	<u>ORIGINAL COST</u>	<u>AVERAGE SERVICE LIFE</u>	<u>AVERAGE ANNUAL ACCRUAL</u>	<u>AVERAGE REMAINING LIFE</u>	<u>FUTURE ANNUAL ACCRUALS</u>
NUANGOLA - GDVIN DMS1R					
1992	295.26	4.92	59.96	4.42	265.28
TOTAL BG	4,284.72	12.37	346.34	3.60	1,247.71
TOTAL ELG	47,878.83	7.27	6,586.67	4.30	28,326.01
TOTAL ALL	52,163.55	7.52	6,933.00	4.27	29,573.71

NUANGOLA - COT DMS1R

INTERIM SURVIVOR CURVE: IOWA L2 15.0
 PROBABLE RETIREMENT YEAR: 1997

1989	37,612.71	7.77	4,839.77	4.27	20,673.50
1990	157.98	6.83	23.12	4.33	100.17
1992	1,650.60	4.92	335.21	4.42	1,482.99
TOTAL BG	0.00	0.00	0.00	0.00	0.00
TOTAL ELG	39,421.29	7.58	5,198.11	4.28	22,256.67
TOTAL ALL	39,421.29	0.00	5,198.11	0.00	22,256.66

NUANGOLA - SLCM DMS1R

INTERIM SURVIVOR CURVE: IOWA L2 15.0
 PROBABLE RETIREMENT YEAR: 2004

1985	45,507.33	13.78	3,302.21	7.19	23,743.47
1992	69,696.86	9.98	6,983.20	9.48	66,205.26
TOTAL BG	45,507.33	13.78	3,302.21	7.19	23,743.47
TOTAL ELG	69,696.86	9.98	6,983.20	9.48	66,205.26
TOTAL ALL	115,204.19	11.20	10,285.40	8.75	89,948.73

COMMONWEALTH TELEPHONE COMPANY

ACCOUNT 212.40 (2212.40) DIGITAL REMOTE EQUIPMENT

CALCULATION OF COMPOSITE AVERAGE REMAINING LIVES
 BASED UPON COMPOSITE OF BROAD GROUP/EQUAL LIFE GROUP PROCEDURES
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 ELG VINTAGES - 1987 AND SUBSEQUENT

<u>YEAR</u>	<u>ORIGINAL COST</u>	<u>AVERAGE SERVICE LIFE</u>	<u>AVERAGE ANNUAL ACCRUAL</u>	<u>AVERAGE REMAINING LIFE</u>	<u>FUTURE ANNUAL ACCRUALS</u>
NOXEN - RSC					
INTERIM SURVIVOR CURVE: IOWA L2			15.0		
PROBABLE RETIREMENT YEAR: 2003					
1991	316,891.74	10.10	31,368.23	8.60	269,839.39
TOTAL BG	0.00	0.00	0.00	0.00	0.00
TOTAL ELG	316,891.74	10.10	31,368.23	8.60	269,839.39
TOTAL ALL	316,891.74	0.00	31,368.23	0.00	269,839.39
NUREMBERG - MTGV OPM					
INTERIM SURVIVOR CURVE: IOWA L2			15.0		
PROBABLE RETIREMENT YEAR: 2003					
1991	115,870.98	10.10	11,469.75	8.60	98,666.36
1992	505.45	9.50	53.20	9.00	478.85
1993	9,000.00	8.89	1,012.50	8.89	9,000.00
TOTAL BG	0.00	0.00	0.00	0.00	0.00
TOTAL ELG	125,376.43	10.00	12,535.45	8.63	108,145.21
TOTAL ALL	125,376.43	0.00	12,535.45	0.00	108,145.21
NUREMBERG - SHEP DMS1R					
INTERIM SURVIVOR CURVE: IOWA L2			15.0		
PROBABLE RETIREMENT YEAR: 1993					
1980	42,328.03	11.41	3,709.14	0.50	1,854.51

COMMONWEALTH TELEPHONE COMPANY

ACCOUNT 212.40 (2212.40) DIGITAL REMOTE EQUIPMENT

CALCULATION OF COMPOSITE AVERAGE REMAINING LIVES
 BASED UPON COMPOSITE OF BROAD GROUP/EQUAL LIFE GROUP PROCEDURES
 AS OF DECEMBER 31, 1992 AND 1/2 OF 1993 ESTIMATED ADDITIONS
 ELG VINTAGES - 1987 AND SUBSEQUENT

<u>YEAR</u>	<u>ORIGINAL COST</u>	<u>AVERAGE SERVICE LIFE</u>	<u>AVERAGE ANNUAL ACCRUAL</u>	<u>AVERAGE REMAINING LIFE</u>	<u>FUTURE ANNUAL ACCRUALS</u>
NUREMBURG - SHEP DMS1R					
1986	19,755.31	6.85	2,882.67	0.50	1,441.34
1989	6,296.50	4.00	1,574.13	0.50	787.06
TOTAL BG	62,083.34	9.42	6,591.81	50	3,295.91
TOTAL ELG	6,296.50	4.00	1,574.13	0.50	787.06
TOTAL ALL	68,379.84	8.37	8,165.94	0.50	4,082.97

NUREMBERG - HUMB T3245

INTERIM SURVIVOR CURVE: IOWA L2 15.0
 PROBABLE RETIREMENT YEAR: 2001

1983	83.69	13.51	6.19	5.64	34.91
1989	108,995.11	10.46	10,418.46	6.96	72,530.50
1990	11,068.84	9.76	1,134.40	7.26	8,232.83
1991	2,606.12	9.03	288.68	7.53	2,173.10
1992	4,675.25	8.28	564.90	7.78	4,392.80
1993	4,000.00	7.50	532.98	7.50	4,000.00
TOTAL BG	83.69	13.51	6.19	5.64	34.91
TOTAL ELG	131,345.32	10.15	12,939.42	7.06	91,329.23
TOTAL ALL	131,429.01	10.15	12,945.61	7.06	91,364.14

NUREMBERG - CO RSC

INTERIM SURVIVOR CURVE: IOWA L2 15.0
 PROBABLE RETIREMENT YEAR: 2002

1960	70.00	15.00	4.67	1.87	8.74
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COMMONWEALTH TELEPHONE COMPANY

ACCOUNT 212.40 (2212.40) DIGITAL REMOTE EQUIPMENT

CALCULATION OF COMPOSITE AVERAGE REMAINING LIVES
 BASED UPON COMPOSITE OF BROAD GROUP/EQUAL LIFE GROUP PROCEDURES
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 ELG VINTAGES - 1987 AND SUBSEQUENT

<u>YEAR</u>	<u>ORIGINAL COST</u>	<u>AVERAGE SERVICE LIFE</u>	<u>AVERAGE ANNUAL ACCRUAL</u>	<u>AVERAGE REMAINING LIFE</u>	<u>FUTURE ANNUAL ACCRUALS</u>
NUREMBERG - CO RSC					
1969	5,270.00	14.99	351.55	3.67	1,289.35
1976	3,806.00	14.80	257.24	4.92	1,265.96
1977	160.00	14.72	10.87	5.06	54.95
1978	8,207.05	14.63	560.97	5.18	2,907.17
1980	42,605.70	14.38	2,963.34	5.44	16,117.36
1985	8,047.56	13.20	609.88	6.54	3,988.70
1986	13,830.89	12.83	1,077.74	6.89	7,428.97
1990	439,627.19	10.27	42,811.39	7.77	332,598.71
1991	5,883.31	9.61	612.24	8.11	4,964.95
1992	18,302.06	8.93	2,048.88	8.43	17,277.62
TOTAL BG	81,997.20	14.05	5,836.25	5.66	33,061.20
TOTAL ELG	463,812.56	10.20	45,472.51	7.80	354,841.28
TOTAL ALL	545,809.76	10.64	51,308.76	7.56	387,902.48

NUREMBERG - VALLEY OF THE LAKES RLCM

INTERIM SURVIVOR CURVE: IOWA L2 15.0
 PROBABLE RETIREMENT YEAR: 2003

1991	136,507.86	10.10	13,512.53	8.60	116,239.06
1993	7,000.00	8.89	787.50	8.89	7,000.00
TOTAL BG	0.00	0.00	0.00	0.00	0.00
TOTAL ELG	143,507.86	10.04	14,300.03	8.62	123,239.06
TOTAL ALL	143,507.86	0.00	14,300.03	0.00	123,239.06

NEW ALBANY - RSC OFF TWND

INTERIM SURVIVOR CURVE: IOWA L2 15.0
 PROBABLE RETIREMENT YEAR: 2005

COMMONWEALTH TELEPHONE COMPANY

ACCOUNT 212.40 (2212.40) DIGITAL REMOTE EQUIPMENT

CALCULATION OF COMPOSITE AVERAGE REMAINING LIVES
 BASED UPON COMPOSITE OF BROAD GROUP/EQUAL LIFE GROUP PROCEDURES
 AS OF DECEMBER 31, 1992 AND 1/2 OF 1993 ESTIMATED ADDITIONS
 ELG VINTAGES - 1987 AND SUBSEQUENT

<u>YEAR</u>	<u>ORIGINAL COST</u>	<u>AVERAGE SERVICE LIFE</u>	<u>AVERAGE ANNUAL ACCRUAL</u>	<u>AVERAGE REMAINING LIFE</u>	<u>FUTURE ANNUAL ACCRUALS</u>
NEW ALBANY - RSC OFF TWND					
1992	14,991.99	10.38	1,444.37	9.88	14,269.80
TOTAL BG	0.00	0.00	0.00	0.00	0.00
TOTAL ELG	14,991.99	10.38	1,444.37	9.88	14,269.80
TOTAL ALL	14,991.99	0.00	1,444.37	0.00	14,269.80
ORANGEVILLE - RSC OFF DLLS					
INTERIM SURVIVOR CURVE: IOWA L2 15.0					
PROBABLE RETIREMENT YEAR: 2004					
1982	12,522.48	14.38	870.97	6.26	5,450.32
1984	12,596.15	14.01	898.86	6.82	6,132.51
1985	6,352.65	13.78	460.98	7.19	3,314.50
1992	322,401.20	9.98	32,302.61	9.48	306,249.89
TOTAL BG	31,471.28	14.11	2,230.81	6.68	14,897.32
TOTAL ELG	322,401.20	9.98	32,302.61	9.48	306,249.89
TOTAL ALL	353,872.48	10.25	34,533.42	9.30	321,147.22
POCONO LAKE - TUNKHANNOCK TRAILS OPM (ACDF)					
INTERIM SURVIVOR CURVE: IOWA L2 15.0					
PROBABLE RETIREMENT YEAR: 2003					
1991	102,311.14	10.10	10,127.49	8.60	87,119.90
1992	261.04	9.50	27.48	9.00	247.30
TOTAL BG	0.00	0.00	0.00	0.00	0.00
TOTAL ELG	102,572.18	10.10	10,154.97	8.60	87,367.20
TOTAL ALL	102,572.18	0.00	10,154.97	0.00	87,367.20

COMMONWEALTH TELEPHONE COMPANY

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 ELG VINTAGES - 1987 AND SUBSEQUENT

<u>YEAR</u>	<u>ORIGINAL COST</u>	<u>AVERAGE SERVICE LIFE</u>	<u>AVERAGE ANNUAL ACCRUAL</u>	<u>AVERAGE REMAINING LIFE</u>	<u>FUTURE ANNUAL ACCRUALS</u>
POCONO LAKE - NOMI AFS-3, BLKS C-10, INLK EPA-4, LDPD					
INTERIM SURVIVOR CURVE: IOWA L2			15.0		
PROBABLE RETIREMENT YEAR: 2003					
1983	25,959.04	14.01	1,852.44	6.27	11,608.00
1986	8,649.27	13.20	655.48	7.28	4,771.99
1987	34,530.36	12.42	2,780.59	6.92	19,237.12
1989	3,641.19	11.28	322.89	7.78	2,511.08
1990	1,140.00	10.70	106.59	8.20	873.53
1991	1,180,076.59	10.10	116,812.50	8.60	1,004,857.85
1992	25,453.61	9.50	2,679.22	9.00	24,114.00
1993	6,500.00	8.89	731.25	8.89	6,500.00
TOTAL BG	34,608.31	13.80	2,507.92	6.53	16,380.05
TOTAL ELG	1,251,341.75	10.14	123,433.03	8.57	1,058,093.57
TOTAL ALL	1,285,950.06	10.21	125,940.96	8.53	1,074,473.60

POCONO LAKE - POCP DMS1U;TBTR DMS1U AO;TBTR DMS1R

INTERIM SURVIVOR CURVE: IOWA L2			15.0		
PROBABLE RETIREMENT YEAR: 1999					
1987	69,811.64	10.88	6,414.61	5.38	34,531.27
1989	180,842.66	9.30	19,449.41	5.80	112,769.70
1990	29,082.45	8.46	3,436.90	5.96	20,490.20
1991	5,091.94	7.60	669.97	6.10	4,086.90
1992	15,244.04	6.72	2,268.32	6.22	14,109.88
TOTAL BG	0.00	0.00	0.00	0.00	0.00
TOTAL ELG	300,072.73	9.31	32,239.21	5.77	185,988.00
TOTAL ALL	300,072.73	0.00	32,239.21	0.00	185,988.06

COMMONWEALTH TELEPHONE COMPANY

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 ELG VINTAGES - 1987 AND SUBSEQUENT

<u>YEAR</u>	<u>ORIGINAL COST</u>	<u>AVERAGE SERVICE LIFE</u>	<u>AVERAGE ANNUAL ACCRUAL</u>	<u>AVERAGE REMAINING LIFE</u>	<u>FUTURE ANNUAL ACCRUALS</u>
POCONO LAKE - ARRA/ARRB DMS1U (H)					
INTERIM SURVIVOR CURVE: IOWA L2			15.0		
PROBABLE RETIREMENT YEAR: 1997					
1987	12,497.13	9.59	1,303.25	4.09	5,329.25
1990	83,184.64	6.83	12,175.94	4.33	52,744.78
1991	4,150.28	5.88	705.73	4.38	3,091.68
1992	11,446.98	4.92	2,324.70	4.42	10,284.63
TOTAL BG	0.00	0.00	0.00	0.00	0.00
TOTAL ELG	111,279.03	6.74	16,509.63	4.33	71,450.34
TOTAL ALL	111,279.03	0.00	16,509.63	0.00	71,450.34

POCONO LAKE - ARRHD LAKE F DMS1U(BCAY):BCJ,BCL ARR

INTERIM SURVIVOR CURVE: IOWA L2			15.0		
PROBABLE RETIREMENT YEAR: 1997					
1981	2,408.52	12.83	187.68	3.53	661.66
1982	1,958.92	12.42	157.74	3.59	566.95
1984	3,003.41	11.41	263.18	3.78	994.59
1987	79,872.88	9.59	8,329.47	4.09	34,060.81
1989	8,894.74	7.77	1,144.52	4.27	4,888.92
1990	102,009.34	6.83	14,931.36	4.33	64,680.93
1991	313,898.20	5.88	53,376.61	4.38	233,833.29
1992	26,177.69	4.92	5,316.27	4.42	23,519.55
1993	9,000.00	3.96	2,271.50	3.96	9,000.00
TOTAL BG	7,370.85	12.11	608.60	3.65	2,223.20
TOTAL ELG	539,852.85	6.32	85,369.73	4.33	369,983.50
TOTAL ALL	547,223.70	6.36	85,978.33	4.33	372,206.70

COMMONWEALTH TELEPHONE COMPANY

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 ELG VINTAGES - 1987 AND SUBSEQUENT

<u>YEAR</u>	<u>ORIGINAL COST</u>	<u>AVERAGE SERVICE LIFE</u>	<u>AVERAGE ANNUAL ACCRUAL</u>	<u>AVERAGE REMAINING LIFE</u>	<u>FUTURE ANNUAL ACCRUALS</u>
POCONO LAKE - ARROWHEAD LAKE (G) BCTNB					DMS1R
INTERIM SURVIVOR CURVE: IOWA L2			15.0		
PROBABLE RETIREMENT YEAR: 1993					
1982	28,967.74	10.14	2,855.93	0.50	1,427.97
1983	789.36	9.41	83.91	0.50	41.95
1985	928.40	7.75	119.73	0.50	59.87
1986	13,403.62	6.85	1,955.84	0.50	977.92
1987	16,242.43	6.00	2,707.07	0.50	1,353.54
1990	3,134.88	3.00	1,044.96	0.50	522.48
TOTAL BG	44,089.12	8.79	5,015.41	0.50	2,507.71
TOTAL ELG	19,377.31	5.16	3,752.03	0.50	1,876.02
TOTAL ALL	63,466.43	7.24	8,767.44	0.50	4,383.73
POCONO LAKE - ARRE DMS1U BCTC-17					
INTERIM SURVIVOR CURVE: IOWA L2			15.0		
PROBABLE RETIREMENT YEAR: 1993					
1981	2,408.52	10.81	222.78	0.50	111.39
1982	1,958.92	10.14	193.13	0.50	96.57
1987	94,077.84	6.00	15,679.64	0.50	7,839.82
1988	5,693.60	5.00	1,138.72	0.50	569.36
1991	3,386.39	2.00	1,693.19	0.50	846.60
1992	10,738.15	1.00	10,738.15	0.50	5,369.08
TOTAL BG	4,367.44	10.50	415.91	0.50	207.95
TOTAL ELG	113,895.98	3.89	29,249.71	0.50	14,624.85
TOTAL ALL	118,263.42	3.99	29,665.61	0.50	14,832.80

COMMONWEALTH TELEPHONE COMPANY

ACCOUNT 212.40 (2212.40) DIGITAL REMOTE EQUIPMENT

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 BASED UPON COMPOSITE OF BROAD GROUP/EQUAL LIFE GROUP PROCEDURES
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 ELG VINTAGES - 1987 AND SUBSEQUENT

<u>YEAR</u>	<u>ORIGINAL COST</u>	<u>AVERAGE SERVICE LIFE</u>	<u>AVERAGE ANNUAL ACCRUAL</u>	<u>AVERAGE REMAINING LIFE</u>	<u>FUTURE ANNUAL ACCRUALS</u>
POCONO LAKE - EMLB DMS1U					
INTERIM SURVIVOR CURVE: IOWA L2			15.0		
PROBABLE RETIREMENT YEAR: 1999					
1987	96,816.22	10.88	8,895.92	5.38	47,888.68
1990	22,348.96	8.46	2,641.15	5.96	15,746.09
1992	3,234.88	6.72	481.35	6.22	2,994.20
TOTAL BG	0.00	0.00	0.00	0.00	0.00
TOTAL ELG	122,400.06	10.18	12,018.42	5.54	66,628.97
TOTAL ALL	122,400.06	0.00	12,018.42	0.00	66,628.97

POCONO LAKE - EMLK DMS1R					
INTERIM SURVIVOR CURVE: IOWA L2			15.0		
PROBABLE RETIREMENT YEAR: 1993					
1980	29,527.04	11.41	2,587.41	0.50	1,293.71
1982	4,713.12	10.14	464.67	0.50	232.33
1983	25,083.10	9.41	2,666.27	0.50	1,333.14
1984	12,293.34	8.61	1,428.00	0.50	714.00
1985	33.75	7.75	4.35	0.50	2.18
1986	2,696.92	6.85	393.53	0.50	196.77
TOTAL BG	74,347.27	9.85	7,544.23	0.50	3,772.12
TOTAL ELG	0.00	0.00	0.00	0.00	0.00
TOTAL ALL	74,347.27	9.85	7,544.23	0.50	3,772.13

POCONO LAKE - COT DMS1U					
INTERIM SURVIVOR CURVE: IOWA L2			15.0		
PROBABLE RETIREMENT YEAR: 1993					

COMMONWEALTH TELEPHONE COMPANY

ACCOUNT 212.40 (2212.40) DIGITAL REMOTE EQUIPMENT

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 ELG VINTAGES - 1987 AND SUBSEQUENT

<u>YEAR</u>	<u>ORIGINAL COST</u>	<u>AVERAGE SERVICE LIFE</u>	<u>AVERAGE ANNUAL ACCRUAL</u>	<u>AVERAGE REMAINING LIFE</u>	<u>FUTURE ANNUAL ACCRUALS</u>
POCONO LAKE - COT DMS1U					
1992	9,195.06	1.00	9,195.06	0.50	4,597.53
TOTAL BG	0.00	0.00	0.00	0.00	0.00
TOTAL ELG	9,195.06	1.00	9,195.06	0.50	4,597.53
TOTAL ALL	9,195.06	0.00	9,195.06	0.00	4,597.53

POCONO LAKE - SIVW OPM

INTERIM SURVIVOR CURVE: IOWA L2 15.0
 PROBABLE RETIREMENT YEAR: 2002

1987	15,987.78	12.14	1,316.58	6.64	8,746.59
1990	102,138.10	10.27	9,946.32	7.77	77,272.29
1992	5,543.55	8.93	620.59	8.43	5,233.26
TOTAL BG	0.00	0.00	0.00	0.00	0.00
TOTAL ELG	123,669.43	10.41	11,883.49	7.68	91,252.14
TOTAL ALL	123,669.43	0.00	11,883.49	0.00	91,252.14

PEN ARGYL - WIGP TS128

INTERIM SURVIVOR CURVE: IOWA L2 15.0
 PROBABLE RETIREMENT YEAR: 2003

1983	6,217.27	14.01	443.67	6.27	2,780.17
1985	88.71	13.51	6.57	6.89	45.24
1991	204,619.76	10.10	20,254.74	8.60	174,237.65
1992	102,166.81	9.50	10,753.97	9.00	96,789.87
TOTAL BG	6,305.98	14.01	450.23	6.28	2,825.40
TOTAL ELG	306,786.57	9.89	31,008.71	8.74	271,027.47
TOTAL ALL	313,092.55	9.95	31,458.94	8.71	273,852.88

COMMONWEALTH TELEPHONE COMPANY

ACCOUNT 212.40 (2212.40) DIGITAL REMOTE EQUIPMENT

CALCULATION OF COMPOSITE AVERAGE REMAINING LIVES
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 ELG VINTAGES - 1987 AND SUBSEQUENT

<u>YEAR</u>	<u>ORIGINAL COST</u>	<u>AVERAGE SERVICE LIFE</u>	<u>AVERAGE ANNUAL ACCRUAL</u>	<u>AVERAGE REMAINING LIFE</u>	<u>FUTURE ANNUAL ACCRUALS</u>
PEN ARGYL - WIND REM					
INTERIM SURVIVOR CURVE: IOWA L2			15.0		
PROBABLE RETIREMENT YEAR: 1993					
1978	474.00	12.42	38.17	0.50	19.08
1985	411.55	7.75	53.08	0.50	26.54
1986	110,699.79	6.85	16,153.19	0.50	8,076.59
1987	63,038.78	6.00	10,506.46	0.50	5,253.23
1988	172.41	5.00	34.48	0.50	17.24
1989	253.42	4.00	63.36	0.50	31.68
1990	26.00	3.00	8.67	0.50	4.33
TOTAL BG	111,585.34	6.87	16,244.43	0.50	8,122.22
TOTAL ELG	63,490.61	5.98	10,612.97	0.50	5,306.48
TOTAL ALL	175,075.95	6.52	26,857.40	0.50	13,428.69
PEN ARGYL - PLFD RLCM					
INTERIM SURVIVOR CURVE: IOWA L2			15.0		
PROBABLE RETIREMENT YEAR: 2003					
1985	411.55	13.51	30.46	6.89	209.86
1986	6,964.63	13.20	527.81	7.28	3,842.53
1987	373.01	12.42	30.04	6.92	207.81
1988	21.56	11.85	1.82	7.35	13.37
1991	188,464.27	10.10	18,655.55	8.60	160,480.94
TOTAL BG	7,376.18	13.21	558.28	7.26	4,052.40
TOTAL ELG	188,858.84	10.11	18,687.41	8.60	160,702.12
TOTAL ALL	196,235.02	10.20	19,245.69	8.56	164,754.51

COMMONWEALTH TELEPHONE COMPANY

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 ELG VINTAGES - 1987 AND SUBSEQUENT

<u>YEAR</u>	<u>ORIGINAL COST</u>	<u>AVERAGE SERVICE LIFE</u>	<u>AVERAGE ANNUAL ACCRUAL</u>	<u>AVERAGE REMAINING LIFE</u>	<u>FUTURE ANNUAL ACCRUALS</u>
PORTLAND - TUSC DMS1R					
INTERIM SURVIVOR CURVE: IOWA L2			15.0		
PROBABLE RETIREMENT YEAR: 2004					
1987	10,613.05	12.64	839.72	7.14	5,994.59
1992	107,994.95	9.98	10,820.43	9.48	102,584.74
TOTAL BG	0.00	0.00	0.00	0.00	0.00
TOTAL ELG	118,608.00	10.17	11,660.15	9.31	108,579.33
TOTAL ALL	118,608.00	0.00	11,660.15	0.00	108,579.33
QUARRYVILLE - WIESER SVC AREA					
INTERIM SURVIVOR CURVE: IOWA L2			15.0		
PROBABLE RETIREMENT YEAR: 2004					
1991	13,468.30	10.51	1,281.20	9.01	11,546.50
1992	121,045.60	9.98	12,128.02	9.48	114,981.59
TOTAL BG	0.00	0.00	0.00	0.00	0.00
TOTAL ELG	134,513.90	10.03	13,409.22	9.44	126,528.09
TOTAL ALL	134,513.90	0.00	13,409.22	0.00	126,528.09
QUARRYVILLE - QEST RLCM F-3 RFTN RLCM: AL- QWST R					
INTERIM SURVIVOR CURVE: IOWA L2			15.0		
PROBABLE RETIREMENT YEAR: 1997					
1985	140,937.85	10.81	13,036.14	3.89	50,760.2

COMMONWEALTH TELEPHONE COMPANY

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 ELG VINTAGES - 1987 AND SUBSEQUENT

<u>YEAR</u>	<u>ORIGINAL COST</u>	<u>AVERAGE SERVICE LIFE</u>	<u>AVERAGE ANNUAL ACCRUAL</u>	<u>AVERAGE REMAINING LIFE</u>	<u>FUTURE ANNUAL ACCRUALS</u>
QUARRYVILLE - QEST RLCM F-3 RFTN RLCM: AL- QWST R					
1986	216,705.97	10.14	21,365.05	4.02	85,824.97
1987	68,327.85	9.59	7,125.51	4.09	29,137.57
1988	24,417.54	8.69	2,809.39	4.19	11,775.30
1989	163.49	7.77	21.04	4.27	89.86
1990	249.01	6.83	36.45	4.33	157.89
1991	1,640.97	5.88	279.04	4.38	1,222.41
1992	70,203.66	4.92	14,257.24	4.42	63,075.04
TOTAL BG	357,643.82	10.40	34,401.19	3.97	136,585.18
TOTAL ELG	165,002.52	6.73	24,528.66	4.30	105,458.08
TOTAL ALL	522,646.34	8.87	58,929.85	4.11	242,043.25

QUARRYVILLE - VCRN DMS1R

INTERIM SURVIVOR CURVE: IOWA L2 15.0
 PROBABLE RETIREMENT YEAR: 1995

1980	2,463.68	12.42	198.39	2.18	431.82
1986	49,209.86	8.61	5,716.23	2.38	13,587.00
1987	21,536.47	7.93	2,717.50	2.43	6,590.23
1989	8,180.68	5.96	1,372.16	2.46	3,378.12
1992	403.97	2.99	135.04	2.49	336.45
TOTAL BG	51,673.54	8.74	5,914.61	2.37	14,018.83
TOTAL ELG	30,121.12	7.13	4,224.70	2.44	10,304.80
TOTAL ALL	81,794.66	8.07	10,139.31	2.40	24,323.62

QUARRYVILLE - CO REMOTE EQPT.

INTERIM SURVIVOR CURVE: IOWA L2 15.0
 PROBABLE RETIREMENT YEAR: 1999

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<u>YEAR</u>	<u>ORIGINAL COST</u>	<u>AVERAGE SERVICE LIFE</u>	<u>AVERAGE ANNUAL ACCRUAL</u>	<u>AVERAGE REMAINING LIFE</u>	<u>FUTURE ANNUAL ACCRUALS</u>
QUARRYVILLE - CO REMOTE EQPT.					
1987	7,536.00	10.88	692.44	5.38	3,727.51
1988	5,132.22	10.10	507.98	5.60	2,846.29
TOTAL BG	0.00	0.00	0.00	0.00	0.00
TOTAL ELG	12,668.22	10.55	1,200.43	5.48	6,573.86
TOTAL ALL	12,668.22	0.00	1,200.43	0.00	6,573.86

RINGTOWN - COT TS128 ALSO HAS TA- BEVY TS128

INTERIM SURVIVOR CURVE: IOWA L2 15.0
 PROBABLE RETIREMENT YEAR: 2003

1982	13,897.51	14.21	977.93	6.03	5,898.29
1985	10,042.70	13.51	743.38	6.89	5,121.11
1991	428,216.27	10.10	42,387.94	8.60	364,634.37
1993	2,000.00	8.89	225.00	8.89	2,000.00
TOTAL BG	23,940.21	13.91	1,721.31	6.40	11,019.40
TOTAL ELG	430,216.27	10.10	42,612.94	8.60	366,634.37
TOTAL ALL	454,156.48	10.24	44,334.24	8.52	377,653.80

RINGTOWN - OPM BEAVER VALLEY TA-108

INTERIM SURVIVOR CURVE: IOWA L2 15.0
 PROBABLE RETIREMENT YEAR: 2004

1991	12,707.50	10.51	1,208.83	9.01	10,894.26
1992	196,938.17	9.98	19,731.99	9.48	187,072.11
TOTAL BG	0.00	0.00	0.00	0.00	0.00
TOTAL ELG	209,645.67	10.01	20,940.82	9.45	197,966.44
TOTAL ALL	209,645.67	0.00	20,940.82	0.00	197,966.44

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<u>YEAR</u>	<u>ORIGINAL COST</u>	<u>AVERAGE SERVICE LIFE</u>	<u>AVERAGE ANNUAL ACCRUAL</u>	<u>AVERAGE REMAINING LIFE</u>	<u>FUTURE ANNUAL ACCRUALS</u>
ROME - WNCR DMS1R					
INTERIM SURVIVOR CURVE: IOWA L2			15.0		
PROBABLE RETIREMENT YEAR: 1997					
1979	4,397.89	13.51	325.54	3.42	1,114.75
1980	32,605.86	13.20	2,471.03	3.47	8,574.43
1982	5,818.73	12.42	468.55	3.59	1,684.04
1984	300.08	11.41	26.30	3.78	99.37
1985	14,283.10	10.81	1,321.12	3.89	5,144.20
1986	692.28	10.14	68.25	4.02	274.17
1990	6,554.65	6.83	959.42	4.33	4,156.10
1991	334.95	5.88	56.96	4.38	249.52
TOTAL BG	58,097.94	12.41	4,680.78	3.61	16,890.97
TOTAL ELG	6,889.60	6.78	1,016.38	4.33	4,405.61
TOTAL ALL	64,987.54	11.41	5,697.16	3.74	21,296.58

ROME - VAWT DMS1R

INTERIM SURVIVOR CURVE: IOWA L2 15.0
 PROBABLE RETIREMENT YEAR: 1995

1979	4,397.89	12.83	342.69	2.16	739.93
1980	36,016.12	12.42	2,900.16	2.18	6,312.75
1982	13,891.24	11.41	1,217.27	2.23	2,708.64
1984	300.08	10.14	29.58	2.29	67.89
1985	6,532.81	9.41	694.42	2.34	1,621.86
1986	239.72	8.61	27.85	2.38	66.19
1987	195.36	7.93	24.65	2.43	59.78
1989	6,274.48	5.96	1,052.43	2.46	2,590.97
1991	340.83	3.98	85.57	2.48	212.47
TOTAL BG	61,377.86	11.78	5,211.98	2.21	11,517.26
TOTAL ELG	6,810.67	5.86	1,162.65	2.46	2,863.23
TOTAL ALL	68,188.53	10.70	6,374.63	2.26	14,380.48

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<u>YEAR</u>	<u>ORIGINAL COST</u>	<u>AVERAGE SERVICE LIFE</u>	<u>AVERAGE ANNUAL ACCRUAL</u>	<u>AVERAGE REMAINING LIFE</u>	<u>FUTURE ANNUAL ACCRUALS</u>
RUSH - BRCH DMS1R					
1980	36,467.49	12.42	2,936.51	2.18	6,391.87
1982	834.88	11.41	73.16	2.23	162.79
1985	1,219.12	9.41	129.59	2.34	302.66
1986	22,691.33	8.61	2,635.83	2.38	6,265.15
TOTAL BG	61,212.82	10.60	5,775.09	2.27	13,122.47
TOTAL ELG	0.00	0.00	0.00	0.00	0.00
TOTAL ALL	61,212.82	10.60	5,775.09	2.27	13,122.47

RUSH - RUSH-RIGBY OPM

INTERIM SURVIVOR CURVE: IOWA L2 15.0
 PROBABLE RETIREMENT YEAR: 2004

1991	16,650.56	10.51	1,583.92	9.01	14,274.61
1992	76,293.20	9.98	7,644.11	9.48	72,471.11
1993	3,500.00	9.45	370.35	9.45	3,500.00
TOTAL BG	0.00	0.00	0.00	0.00	0.00
TOTAL ELG	96,443.76	10.05	9,598.38	9.40	90,245.81
TOTAL ALL	96,443.76	0.00	9,598.38	0.00	90,245.81

RAWLINSVILLE - HLWD RLCM ALSO HAS E-9 MRVL RLCM

INTERIM SURVIVOR CURVE: IOWA L2 15.0
 PROBABLE RETIREMENT YEAR: 1998

1982	5,817.00	12.83	453.27	4.16	1,884.60
1986	231,427.26	10.81	21,406.02	4.73	101,283.20

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<u>YEAR</u>	<u>ORIGINAL COST</u>	<u>AVERAGE SERVICE LIFE</u>	<u>AVERAGE ANNUAL ACCRUAL</u>	<u>AVERAGE REMAINING LIFE</u>	<u>FUTURE ANNUAL ACCRUALS</u>
RAWLINSVILLE - HLWD RLCM ALSO HAS E-9 MRVL RLCM					
1987	109.20	10.29	10.62	4.79	50.80
1988	6,842.22	9.44	724.50	4.94	3,581.96
1989	8,941.13	8.58	1,042.40	5.08	5,292.72
1991	3,181.82	6.77	469.98	5.27	2,476.85
1992	4,268.30	5.85	730.24	5.35	3,903.18
TOTAL BG	237,244.26	10.85	21,859.29	4.72	103,167.90
TOTAL ELG	23,342.67	7.84	2,977.74	5.14	15,305.52
TOTAL ALL	260,586.93	10.49	24,837.03	4.77	118,473.41

RAWLINSVILLE - CO RSC

INTERIM SURVIVOR CURVE: IOWA L2 15.0
 PROBABLE RETIREMENT YEAR: 1998

1956	43.00	15.00	2.87	1.17	3.34
1971	101.60	14.85	6.84	3.36	22.96
1975	4,908.79	14.52	338.16	3.70	1,252.04
1978	3,251.08	14.01	232.00	3.88	899.39
1979	532.80	13.78	38.66	3.93	152.01
1982	17,762.61	12.83	1,384.10	4.16	5,755.04
1985	15,791.10	11.41	1,383.75	4.56	6,310.44
1986	428,906.65	10.81	39,672.01	4.73	187,709.26
1987	9,213.65	10.29	895.82	4.79	4,286.62
1988	7,794.74	9.44	825.36	4.94	4,080.62
1989	8,459.62	8.58	986.27	5.08	5,007.69
1990	104.00	7.68	13.54	5.18	70.16
1991	31,104.10	6.77	4,594.34	5.27	24,212.59
1992	844.60	5.85	144.50	5.35	772.35
TOTAL BG	471,297.63	10.95	43,058.39	4.69	202,104.49
TOTAL ELG	57,520.71	7.71	7,459.82	5.15	38,430.03
TOTAL ALL	528,818.34	10.47	50,518.21	4.76	240,534.51

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<u>YEAR</u>	<u>ORIGINAL COST</u>	<u>AVERAGE SERVICE LIFE</u>	<u>AVERAGE ANNUAL ACCRUAL</u>	<u>AVERAGE REMAINING LIFE</u>	<u>FUTURE ANNUAL ACCRUALS</u>
SHICKSHINNY - WHWL RSS ALSO HAS SB- HLKC RSS					
INTERIM SURVIVOR CURVE: IOWA L2			15.0		
PROBABLE RETIREMENT YEAR: 1994					
1980	12,545.32	11.95	1,050.14	1.39	1,459.90
1981	51,467.47	11.41	4,510.02	1.40	6,307.40
1989	2,989.37	4.99	598.77	1.49	893.69
TOTAL BG	64,012.79	11.51	5,560.15	1.40	7,767.30
TOTAL ELG	2,989.37	4.99	598.77	1.49	893.69
TOTAL ALL	67,002.16	10.88	6,158.92	1.41	8,660.99

SHICKSHINNY - RSC OFF DLLS

INTERIM SURVIVOR CURVE: IOWA L2			15.0		
PROBABLE RETIREMENT YEAR: 1997					
1981	17,735.54	12.83	1,381.99	3.53	4,872.29
1982	227.79	12.42	18.34	3.59	65.90
1985	13,514.10	10.81	1,250.00	3.89	4,867.24
TOTAL BG	31,477.43	11.88	2,650.33	3.70	9,805.43
TOTAL ELG	0.00	0.00	0.00	0.00	0.00
TOTAL ALL	31,477.43	11.88	2,650.33	3.70	9,805.43

SUSQUEHANNA - CO REM

INTERIM SURVIVOR CURVE: IOWA L2 15.0
 PROBABLE RETIREMENT YEAR: 1996

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<u>YEAR</u>	<u>ORIGINAL COST</u>	<u>AVERAGE SERVICE LIFE</u>	<u>AVERAGE ANNUAL ACCRUAL</u>	<u>AVERAGE REMAINING LIFE</u>	<u>FUTURE ANNUAL ACCRUALS</u>
SUSQUEHANNA - CO REM					
1955	42.63	15.00	2.84	1.00	2.85
1956	68.37	15.00	4.56	1.16	5.27
1957	72.00	15.00	4.80	1.31	6.28
1980	9,792.40	12.83	763.05	2.87	2,187.79
1981	16.50	12.42	1.33	2.91	3.86
1982	446.97	11.95	37.41	2.95	110.45
1984	435,835.90	10.81	40,312.93	3.08	124,025.99
1985	25,026.67	10.14	2,467.38	3.15	7,777.06
1986	12,985.80	9.41	1,380.36	3.23	4,459.70
1987	4,389.97	8.80	498.92	3.30	1,645.89
1988	2,192.48	7.85	279.15	3.35	936.30
1990	4,768.10	5.92	805.01	3.42	2,755.58
1991	3,997.50	4.95	807.97	3.45	2,785.54
1992	9,046.78	3.97	2,279.07	3.47	7,907.25
TOTAL BG	484,287.24	10.77	44,974.66	3.08	138,579.24
TOTAL ELG	24,394.83	5.22	4,670.13	3.43	16,030.55
TOTAL ALL	508,682.07	10.25	49,644.79	3.11	154,609.81

SAINT JOSEPH - CHCO DMS1R

INTERIM SURVIVOR CURVE: IOWA L2 15.0
 PROBABLE RETIREMENT YEAR: 2001

1985	300.08	12.83	23.38	6.14	143.53
1986	2,946.95	12.42	237.30	6.45	1,530.55
1989	72,314.74	10.46	6,912.31	6.96	48,121.65
1990	12,683.41	9.76	1,299.88	7.26	9,433.72
1991	910.82	9.03	100.89	7.53	759.48
TOTAL BG	3,247.03	12.46	260.68	6.42	1,674.09
TOTAL ELG	85,908.97	10.33	8,313.08	7.01	58,314.85
TOTAL ALL	89,156.00	10.40	8,573.76	7.00	59,988.93

COMMONWEALTH TELEPHONE COMPANY

ACCOUNT 212.40 (2212.40) DIGITAL REMOTE EQUIPMENT

CALCULATION OF COMPOSITE AVERAGE REMAINING LIVES
 BASED UPON COMPOSITE OF BROAD GROUP/EQUAL LIFE GROUP PROCEDURES
 AS OF DECEMBER 31, 1992 AND 1/2 OF 1993 ESTIMATED ADDITIONS
 ELG VINTAGES - 1987 AND SUBSEQUENT

<u>YEAR</u>	<u>ORIGINAL COST</u>	<u>AVERAGE SERVICE LIFE</u>	<u>AVERAGE ANNUAL ACCRUAL</u>	<u>AVERAGE REMAINING LIFE</u>	<u>FUTURE ANNUAL ACCRUALS</u>
SAINT JOSEPH - FOREST LAKE DMS1R					
INTERIM SURVIVOR CURVE: IOWA L2		15.0			
PROBABLE RETIREMENT YEAR: 2003					
1980	112.65	14.52	7.76	5.67	44.00
1986	300.08	13.20	22.74	7.28	165.56
1989	3,886.08	11.28	344.61	7.78	2,679.90
1991	85,783.50	10.10	8,491.47	8.60	73,046.30
TOTAL BG	412.73	13.53	30.50	6.87	209.56
TOTAL ELG	89,669.58	10.15	8,836.08	8.57	75,726.20
TOTAL ALL	90,082.31	10.16	8,866.58	8.56	75,935.80

SAINT JOSEPH - RSC OFF CLSM

INTERIM SURVIVOR CURVE: IOWA L2 15.0
 PROBABLE RETIREMENT YEAR: 2003

1991	52,903.48	10.10	5,236.77	8.60	45,048.30
1992	3,830.33	9.50	403.18	9.00	3,628.74
TOTAL BG	0.00	0.00	0.00	0.00	0.00
TOTAL ELG	56,733.81	10.06	5,639.94	8.63	48,677.07
TOTAL ALL	56,733.81	0.00	5,639.94	0.00	48,677.00

SPRINGVILLE - KASSON CORNERS TS128

INTERIM SURVIVOR CURVE: IOWA L2 15.0
 PROBABLE RETIREMENT YEAR: 2003

COMMONWEALTH TELEPHONE COMPANY

ACCOUNT 212.40 (2212.40) DIGITAL REMOTE EQUIPMENT

CALCULATION OF COMPOSITE AVERAGE REMAINING LIVES
 BASED UPON COMPOSITE OF BROAD GROUP/EQUAL LIFE GROUP PROCEDURES
 AS OF DECEMBER 31, 1992 AND 1/2 OF 1993 ESTIMATED ADDITIONS
 ELG VINTAGES - 1987 AND SUBSEQUENT

<u>YEAR</u>	<u>ORIGINAL COST</u>	<u>AVERAGE SERVICE LIFE</u>	<u>AVERAGE ANNUAL ACCRUAL</u>	<u>AVERAGE REMAINING LIFE</u>	<u>FUTURE ANNUAL ACCRUALS</u>
SPRINGVILLE - KASSON CORNERS TS128					
1991	7,485.64	10.10	740.98	8.60	6,374.17
TOTAL BG	0.00	0.00	0.00	0.00	0.00
TOTAL ELG	7,485.64	10.10	740.98	8.60	6,374.17
TOTAL ALL	7,485.64	0.00	740.98	0.00	6,374.17
SPRINGVILLE - C O R					
INTERIM SURVIVOR CURVE: IOWA L2			15.0		
PROBABLE RETIREMENT YEAR: 2004					
1992	313,287.55	9.98	31,389.48	9.48	297,592.81
TOTAL BG	0.00	0.00	0.00	0.00	0.00
TOTAL ELG	313,287.55	9.98	31,389.48	9.48	297,592.81
TOTAL ALL	313,287.55	0.00	31,389.48	0.00	297,592.81
SWEET VALLEY - KTTL DMS1R					
INTERIM SURVIVOR CURVE: IOWA L2			15.0		
PROBABLE RETIREMENT YEAR: 1996					
1985	57,845.55	10.14	5,703.00	3.15	17,975.56
1987	5,494.40	8.80	624.44	3.30	2,059.97
1988	1,242.41	7.85	158.19	3.35	530.57
1989	200.99	6.89	29.15	3.39	98.95
1991	2,303.52	4.95	465.59	3.45	1,605.14
1993	4,000.00	2.99	1,338.85	2.99	4,000.00
TOTAL BG	57,845.55	10.14	5,703.00	3.15	17,975.56
TOTAL ELG	13,241.32	5.06	2,616.22	3.17	8,294.63
TOTAL ALL	71,086.87	8.54	8,319.22	3.16	26,270.19

COMMONWEALTH TELEPHONE COMPANY

ACCOUNT 212.40 (2212.40) DIGITAL REMOTE EQUIPMENT

CALCULATION OF COMPOSITE AVERAGE REMAINING LIVES
 BASED UPON COMPOSITE OF BROAD GROUP/EQUAL LIFE GROUP PROCEDURES
 AS OF DECEMBER 31, 1992 AND 1/2 OF 1993 ESTIMATED ADDITIONS
 ELG VINTAGES - 1987 AND SUBSEQUENT

<u>YEAR</u>	<u>ORIGINAL COST</u>	<u>AVERAGE SERVICE LIFE</u>	<u>AVERAGE ANNUAL ACCRUAL</u>	<u>AVERAGE REMAINING LIFE</u>	<u>FUTURE ANNUAL ACCRUALS</u>
SWEET VALLEY - RKGL DMS1R					
INTERIM SURVIVOR CURVE: IOWA L2			15.0		
PROBABLE RETIREMENT YEAR: 1998					
1986	28,112.49	10.81	2,600.28	4.73	12,303.32
1987	6,295.38	10.29	612.09	4.79	2,928.91
1988	1,242.40	9.44	131.55	4.94	650.41
1989	6,417.82	8.58	748.22	5.08	3,799.04
1991	2,151.89	6.77	317.85	5.27	1,675.11
1992	149.51	5.85	25.58	5.35	136.72
TOTAL BG	28,112.49	10.81	2,600.28	4.73	12,303.32
TOTAL ELG	16,257.00	8.86	1,835.29	5.01	9,190.19
TOTAL ALL	44,369.49	10.00	4,435.58	4.85	21,493.51
SWEET VALLEY - GAND DMS1R					
INTERIM SURVIVOR CURVE: IOWA L2			15.0		
PROBABLE RETIREMENT YEAR: 1997					
1981	300.08	12.83	23.38	3.53	82.44
1985	39,458.37	10.81	3,649.73	3.89	14,211.33
1986	4,400.00	10.14	433.80	4.02	1,742.59
1990	1,681.88	6.83	246.18	4.33	1,066.43
1991	10,888.32	5.88	1,851.50	4.38	8,111.07
TOTAL BG	44,158.45	10.75	4,106.91	3.90	16,036.36
TOTAL ELG	12,570.20	5.99	2,097.68	4.38	9,177.50
TOTAL ALL	56,728.65	9.14	6,204.59	4.06	25,213.86

SWEET VALLEY - LKSW OPM

INTERIM SURVIVOR CURVE: IOWA L2 15.0
 PROBABLE RETIREMENT YEAR: 2001

COMMONWEALTH TELEPHONE COMPANY

ACCOUNT 212.40 (2212.40) DIGITAL REMOTE EQUIPMENT

CALCULATION OF COMPOSITE AVERAGE REMAINING LIVES
 BASED UPON COMPOSITE OF BROAD GROUP/EQUAL LIFE GROUP PROCEDURES
 AS OF DECEMBER 31, 1992 AND 1/2 OF 1993 ESTIMATED ADDITIONS
 ELG VINTAGES - 1987 AND SUBSEQUENT

<u>YEAR</u>	<u>ORIGINAL COST</u>	<u>AVERAGE SERVICE LIFE</u>	<u>AVERAGE ANNUAL ACCRUAL</u>	<u>AVERAGE REMAINING LIFE</u>	<u>FUTURE ANNUAL ACCRUALS</u>
SWEET VALLEY - LKSW OPM					
1992	121,754.34	8.28	14,711.23	7.78	114,398.73
TOTAL BG	0.00	0.00	0.00	0.00	0.00
TOTAL ELG	121,754.34	8.28	14,711.23	7.78	114,398.73
TOTAL ALL	121,754.34	0.00	14,711.23	0.00	114,398.73

SWEET VALLEY - NRLK DMS1U

INTERIM SURVIVOR CURVE: IOWA L2 15.0
 PROBABLE RETIREMENT YEAR: 1999

1989	40,951.69	9.30	4,404.30	5.80	25,536.62
1990	7,315.00	8.46	864.47	5.96	5,153.82
1992	45,362.65	6.72	6,749.98	6.22	41,987.66
1993	3,500.00	5.83	600.60	5.83	3,500.00
TOTAL BG	0.00	0.00	0.00	0.00	0.00
TOTAL ELG	97,129.34	7.70	12,619.36	6.04	76,178.11
TOTAL ALL	97,129.34	0.00	12,619.36	0.00	76,178.10

SWEET VALLEY - CO NLAXG1R

INTERIM SURVIVOR CURVE: IOWA L2 15.0
 PROBABLE RETIREMENT YEAR: 2003

1978	2,195.32	14.72	149.12	5.38	801.89
1980	6,618.53	14.52	455.94	5.67	2,585.05
1984	38,215.94	13.78	2,773.11	6.55	18,165.23
1985	73,704.62	13.51	5,455.73	6.89	37,584.67

COMMONWEALTH TELEPHONE COMPANY

ACCOUNT 212.40 (2212.40) DIGITAL REMOTE EQUIPMENT

CALCULATION OF COMPOSITE AVERAGE REMAINING LIVES
 BASED UPON COMPOSITE OF BROAD GROUP/EQUAL LIFE GROUP PROCEDURES
 AS OF DECEMBER 31, 1992 AND 1/2 OF 1993 ESTIMATED ADDITIONS
 ELG VINTAGES - 1987 AND SUBSEQUENT

<u>YEAR</u>	<u>ORIGINAL COST</u>	<u>AVERAGE SERVICE LIFE</u>	<u>AVERAGE ANNUAL ACCRUAL</u>	<u>AVERAGE REMAINING LIFE</u>	<u>FUTURE ANNUAL ACCRUALS</u>
SWEET VALLEY - CO NLAXG1R					
1986	39,802.20	13.20	3,016.40	7.28	21,959.71
1987	18,427.60	12.42	1,483.90	6.92	10,266.15
1989	23,853.98	11.28	2,115.30	7.78	16,450.43
1991	460,872.84	10.10	45,620.52	8.60	392,442.06
1992	398.57	9.50	41.95	9.00	377.59
TOTAL BG	160,536.61	13.55	11,850.29	6.84	81,096.55
TOTAL ELG	503,552.99	10.22	49,261.67	8.52	419,536.24
TOTAL ALL	664,089.60	10.87	61,111.97	8.19	500,632.78

SAYLORSBURG - SAND HILL REM

INTERIM SURVIVOR CURVE: IOWA L2 15.0
 PROBABLE RETIREMENT YEAR: 1999

1978	1,122.00	14.21	78.95	4.30	339.13
1980	9,912.00	13.78	719.26	4.45	3,197.24
1984	600.00	12.42	48.31	4.96	239.49
1987	180,628.03	10.88	16,596.93	5.38	89,344.93
1988	8,982.95	10.10	889.13	5.60	4,981.88
1989	16.09	9.30	1.73	5.80	10.03
1990	331.47	8.46	39.17	5.96	233.54
1991	370.10	7.60	48.70	6.10	297.06
1992	372.13	6.72	55.37	6.22	344.44
TOTAL BG	11,634.00	13.74	846.52	4.46	3,775.86
TOTAL ELG	190,700.77	10.82	17,631.03	5.40	95,211.88
TOTAL ALL	202,334.77	10.95	18,477.55	5.36	98,987.74

SAYLORSBURG - NEOL REM

INTERIM SURVIVOR CURVE: IOWA L2 15.0
 PROBABLE RETIREMENT YEAR: 1999

COMMONWEALTH TELEPHONE COMPANY

ACCOUNT 212.40 (2212.40) DIGITAL REMOTE EQUIPMENT

CALCULATION OF COMPOSITE AVERAGE REMAINING LIVES
 BASED UPON COMPOSITE OF BROAD GROUP/EQUAL LIFE GROUP PROCEDURES
 AS OF DECEMBER 31, 1992 AND 1/2 OF 1993 ESTIMATED ADDITIONS
 ELG VINTAGES - 1987 AND SUBSEQUENT

<u>YEAR</u>	<u>ORIGINAL COST</u>	<u>AVERAGE SERVICE LIFE</u>	<u>AVERAGE ANNUAL ACCRUAL</u>	<u>AVERAGE REMAINING LIFE</u>	<u>FUTURE ANNUAL ACCRUALS</u>
SAYLORSBURG - NEOL REM					
1978	307.00	14.21	21.60	4.30	92.79
1980	6,608.00	13.78	479.50	4.45	2,131.49
1983	4,121.77	12.83	321.18	4.79	1,538.08
1986	816.21	11.41	71.52	5.37	384.33
1987	124,001.26	10.88	11,393.80	5.38	61,335.35
1988	59,156.82	10.10	5,855.30	5.60	32,807.95
1989	64.99	9.30	6.99	5.80	40.53
1991	740.20	7.60	97.39	6.10	594.11
TOTAL BG	11,852.98	13.26	893.81	4.64	4,146.70
TOTAL ELG	183,963.27	10.60	17,353.49	5.46	94,777.94
TOTAL ALL	195,816.25	10.73	18,247.30	5.42	98,924.63

SAYLORSBURG - BOSD BHC-3, BDVL GA-4,RLCM'S

INTERIM SURVIVOR CURVE: IOWA L2 15.0
 PROBABLE RETIREMENT YEAR: 1999

1978	982.00	14.21	69.10	4.30	296.81
1980	158.68	13.78	11.51	4.45	51.18
1985	11,772.06	11.95	985.41	5.15	5,078.58
1987	122,354.90	10.88	11,242.53	5.38	60,521.00
1991	296,952.51	7.60	39,071.67	6.10	238,345.00
TOTAL BG	12,912.74	12.11	1,066.02	5.09	5,426.57
TOTAL ELG	419,307.41	8.33	50,314.20	5.94	298,866.00
TOTAL ALL	432,220.15	8.41	51,380.23	5.92	304,292.57

SAYLORSBURG - POPV DMS1R

INTERIM SURVIVOR CURVE: IOWA L2 15.0
 PROBABLE RETIREMENT YEAR: 1993

COMMONWEALTH TELEPHONE COMPANY

ACCOUNT 212.40 (2212.40) DIGITAL REMOTE EQUIPMENT

CALCULATION OF COMPOSITE AVERAGE REMAINING LIVES
 BASED UPON COMPOSITE OF BROAD GROUP/EQUAL LIFE GROUP PROCEDURES
 AS OF DECEMBER 31, 1992 AND 1/2 OF 1993 ESTIMATED ADDITIONS
 ELG VINTAGES - 1987 AND SUBSEQUENT

<u>YEAR</u>	<u>ORIGINAL COST</u>	<u>AVERAGE SERVICE LIFE</u>	<u>AVERAGE ANNUAL ACCRUAL</u>	<u>AVERAGE REMAINING LIFE</u>	<u>FUTURE ANNUAL ACCRUALS</u>
SAYLORSBURG - POPV DMS1R					
1979	2,235.86	11.95	187.16	0.50	93.58
1980	5,064.00	11.41	443.75	0.50	221.88
1981	4,112.06	10.81	380.35	0.50	190.17
1982	4,373.27	10.14	431.16	0.50	215.58
1986	23,961.11	6.85	3,496.38	0.50	1,748.19
1987	9,202.27	6.00	1,533.71	0.50	766.86
1989	76,187.63	4.00	19,046.91	0.50	9,523.45
1991	7,240.57	2.00	3,620.29	0.50	1,810.14
TOTAL BG	39,746.30	8.05	4,938.80	0.50	2,469.40
TOTAL ELG	92,630.47	3.83	24,200.90	0.50	12,100.45
TOTAL ALL	132,376.77	4.54	29,139.70	0.50	14,569.85

SAYLORSBURG - SHFR REM

INTERIM SURVIVOR CURVE: IOWA L2 15.0
 PROBABLE RETIREMENT YEAR: 1994

1978	375.10	12.83	29.23	1.38	40.28
1980	6,608.00	11.95	553.14	1.39	768.97
1985	1,000.00	8.61	116.16	1.45	168.30
1986	250.00	7.75	32.24	1.46	47.17
1987	127,018.01	6.99	18,183.88	1.49	27,006.66
1988	68,428.76	5.99	11,424.49	1.49	17,018.57
1989	80.49	4.99	16.12	1.49	24.06
1992	6,625.05	2.00	3,314.27	1.50	4,967.92
TOTAL BG	8,233.10	11.27	730.77	1.40	1,024.72
TOTAL ELG	202,152.31	6.14	32,938.76	1.49	49,017.21
TOTAL ALL	210,385.41	6.25	33,669.53	1.49	50,041.93

COMMONWEALTH TELEPHONE COMPANY

ACCOUNT 212.40 (2212.40) DIGITAL REMOTE EQUIPMENT

CALCULATION OF COMPOSITE AVERAGE REMAINING LIVES
 BASED UPON COMPOSITE OF BROAD GROUP/EQUAL LIFE GROUP PROCEDURES
 AS OF DECEMBER 31, 1992 AND 1/2 OF 1993 ESTIMATED ADDITIONS
 ELG VINTAGES - 1987 AND SUBSEQUENT

<u>YEAR</u>	<u>ORIGINAL COST</u>	<u>AVERAGE SERVICE LIFE</u>	<u>AVERAGE ANNUAL ACCRUAL</u>	<u>AVERAGE REMAINING LIFE</u>	<u>FUTURE ANNUAL ACCRUALS</u>
SAYLORSBURG - WRMN TS128 ALSO HAS JCA- COT TS128					
INTERIM SURVIVOR CURVE: IOWA L2			15.0		
PROBABLE RETIREMENT YEAR: 1996					
1985	19,702.25	10.14	1,942.45	3.15	6,122.49
1991	2,587.10	4.95	522.90	3.45	1,802.74
TOTAL BG	19,702.25	10.14	1,942.45	3.15	6,122.49
TOTAL ELG	2,587.10	4.95	522.90	3.45	1,802.74
TOTAL ALL	22,289.35	9.04	2,465.35	3.21	7,925.23
TIOGA - ELKH OPM					
INTERIM SURVIVOR CURVE: IOWA L2			15.0		
PROBABLE RETIREMENT YEAR: 2004					
1992	87,024.15	9.98	8,719.28	9.48	82,664.51
TOTAL BG	0.00	0.00	0.00	0.00	0.00
TOTAL ELG	87,024.15	9.98	8,719.28	9.48	82,664.51
TOTAL ALL	87,024.15	0.00	8,719.28	0.00	82,664.51
TIOGA - MCHL TS128					
INTERIM SURVIVOR CURVE: IOWA L2			15.0		
PROBABLE RETIREMENT YEAR: 1995					
1989	28,283.50	5.96	4,744.04	2.46	11,679.35
TOTAL BG	0.00	0.00	0.00	0.00	0.00
TOTAL ELG	28,283.50	5.96	4,744.04	2.46	11,679.35
TOTAL ALL	28,283.50	0.00	4,744.04	0.00	11,679.35

COMMONWEALTH TELEPHONE COMPANY

ACCOUNT 212.40 (2212.40) DIGITAL REMOTE EQUIPMENT

CALCULATION OF COMPOSITE AVERAGE REMAINING LIVES
 BASED UPON COMPOSITE OF BROAD GROUP/EQUAL LIFE GROUP PROCEDURES
 AS OF DECEMBER 31, 1992 AND 1/2 OF 1993 ESTIMATED ADDITIONS
 ELG VINTAGES - 1987 AND SUBSEQUENT

<u>YEAR</u>	<u>ORIGINAL COST</u>	<u>AVERAGE SERVICE LIFE</u>	<u>AVERAGE ANNUAL ACCRUAL</u>	<u>AVERAGE REMAINING LIFE</u>	<u>FUTURE ANNUAL ACCRUALS</u>
TIOGA - RSC					
INTERIM SURVIVOR CURVE: IOWA L2			15.0		
PROBABLE RETIREMENT YEAR: 2004					
1970	2,550.00	15.00	170.05	3.96	673.36
1978	8,241.65	14.80	557.03	5.53	3,082.15
1985	373.70	13.78	27.12	7.19	194.98
1992	312,042.93	9.98	31,264.78	9.48	296,410.54
TOTAL BG	11,165.35	14.80	754.19	5.24	3,950.49
TOTAL ELG	312,042.93	9.98	31,264.78	9.48	296,410.54
TOTAL ALL	323,208.28	10.09	32,018.97	9.38	300,361.03

TRUCKSVILLE - BULFORD FARMS OPM

INTERIM SURVIVOR CURVE: IOWA L2			15.0		
PROBABLE RETIREMENT YEAR: 2003					
1989	8,986.00	11.28	796.85	7.78	6,197.02
1990	3,101.69	10.70	290.01	8.20	2,376.67
1991	95,263.44	10.10	9,429.86	8.60	81,118.65
1992	571.53	9.50	60.16	9.00	541.45
1993	6,000.00	8.89	675.00	8.89	6,000.00
TOTAL BG	0.00	0.00	0.00	0.00	0.00
TOTAL ELG	113,922.66	10.12	11,251.88	8.55	96,233.79
TOTAL ALL	113,922.66	0.00	11,251.88	0.00	96,233.79

TRUCKSVILLE - GNPD RLCM

INTERIM SURVIVOR CURVE: IOWA L2 15.0
 PROBABLE RETIREMENT YEAR: 2000

COMMONWEALTH TELEPHONE COMPANY

ACCOUNT 212.40 (2212.40) DIGITAL REMOTE EQUIPMENT

CALCULATION OF COMPOSITE AVERAGE REMAINING LIVES
 BASED UPON COMPOSITE OF BROAD GROUP/EQUAL LIFE GROUP PROCEDURES
 AS OF DECEMBER 31, 1992 AND 1/2 OF 1993 ESTIMATED ADDITIONS
 ELG VINTAGES - 1987 AND SUBSEQUENT

<u>YEAR</u>	<u>ORIGINAL COST</u>	<u>AVERAGE SERVICE LIFE</u>	<u>AVERAGE ANNUAL ACCRUAL</u>	<u>AVERAGE REMAINING LIFE</u>	<u>FUTURE ANNUAL ACCRUALS</u>
TRUCKSVILLE - GNPD RLCM					
1988	79,100.34	10.67	7,415.56	6.17	45,730.31
1990	14,595.84	9.16	1,594.28	6.66	10,610.14
1991	35,628.67	8.36	4,263.65	6.86	29,233.19
1992	794.55	7.54	105.44	7.04	741.83
1993	5,000.00	6.70	746.65	6.70	5,000.00
TOTAL BG	0.00	0.00	0.00	0.00	0.00
TOTAL ELG	135,119.40	9.57	14,125.59	6.46	91,315.48
TOTAL ALL	135,119.40	0.00	14,125.59	0.00	91,315.47

TRUCKSVILLE - CO RSC

INTERIM SURVIVOR CURVE: IOWA L2 15.0
 PROBABLE RETIREMENT YEAR: 2001

1985	2,316.25	12.83	180.49	6.14	1,107.89
1987	2,687.23	11.80	227.67	6.30	1,435.05
1988	429.70	11.14	38.58	6.64	256.11
1989	599,159.61	10.46	57,271.57	6.96	398,709.12
1991	2,074.19	9.03	229.76	7.53	1,729.56
1992	1,051.34	8.28	127.03	7.78	987.82
1993	5,000.00	7.50	666.23	7.50	5,000.00
TOTAL BG	2,316.25	12.83	180.49	6.14	1,107.89
TOTAL ELG	610,402.07	10.42	58,560.82	6.97	408,117.67
TOTAL ALL	612,718.32	10.43	58,741.31	6.97	409,225.55

TUNKHANNOCK - OPM BA154, CE87, BNC6, FE14, H100, D18, CS

INTERIM SURVIVOR CURVE: IOWA L2 15.0
 PROBABLE RETIREMENT YEAR: 2004

COMMONWEALTH TELEPHONE COMPANY

ACCOUNT 212.40 (2212.40) DIGITAL REMOTE EQUIPMENT

CALCULATION OF COMPOSITE AVERAGE REMAINING LIVES
 BASED UPON COMPOSITE OF BROAD GROUP/EQUAL LIFE GROUP PROCEDURES
 AS OF DECEMBER 31, 1992 AND 1/2 OF 1993 ESTIMATED ADDITIONS
 ELG VINTAGES - 1987 AND SUBSEQUENT

<u>YEAR</u>	<u>ORIGINAL COST</u>	<u>AVERAGE SERVICE LIFE</u>	<u>AVERAGE ANNUAL ACCRUAL</u>	<u>AVERAGE REMAINING LIFE</u>	<u>FUTURE ANNUAL ACCRUALS</u>
TUNKHANNOCK - OPM BA154,CE87,BNC6,FE14,H100,D18,CS					
1978	3,071.12	14.80	207.57	5.53	1,148.51
1979	14,498.09	14.72	984.77	5.69	5,606.22
1980	29,890.38	14.63	2,043.08	5.86	11,971.10
1982	9,536.73	14.38	663.30	6.26	4,150.79
1983	300.00	14.21	21.11	6.51	137.51
1987	2,815.62	12.64	222.78	7.14	1,590.35
1989	15.00	11.58	1.30	8.08	10.46
1990	19,465.26	11.05	1,762.35	8.55	15,059.39
1992	852,171.05	9.98	85,382.28	9.48	809,479.91
TOTAL BG	57,296.32	14.62	3,919.83	5.87	23,014.13
TOTAL ELG	874,466.93	10.01	87,368.70	9.46	826,140.12
TOTAL ALL	931,763.25	10.21	91,288.53	9.30	849,154.24

TUNKHANNOCK - GALLAGHER SWAMP TS128

INTERIM SURVIVOR CURVE: IOWA L2 15.0
 PROBABLE RETIREMENT YEAR: 2003

1991	26,012.38	10.10	2,574.89	8.60	22,150.04
TOTAL BG	0.00	0.00	0.00	0.00	0.00
TOTAL ELG	26,012.38	10.10	2,574.89	8.60	22,150.04
TOTAL ALL	26,012.38	0.00	2,574.89	0.00	22,150.04

TUNKHANNOCK - LAKE CAREY RSC

INTERIM SURVIVOR CURVE: IOWA L2 15.0
 PROBABLE RETIREMENT YEAR: 2004

COMMONWEALTH TELEPHONE COMPANY

ACCOUNT 212.40 (2212.40) DIGITAL REMOTE EQUIPMENT

CALCULATION OF COMPOSITE AVERAGE REMAINING LIVES
 BASED UPON COMPOSITE OF BROAD GROUP/EQUAL LIFE GROUP PROCEDURES
 AS OF DECEMBER 31, 1992 AND 1/2 OF 1993 ESTIMATED ADDITIONS
 ELG VINTAGES - 1987 AND SUBSEQUENT

<u>YEAR</u>	<u>ORIGINAL COST</u>	<u>AVERAGE SERVICE LIFE</u>	<u>AVERAGE ANNUAL ACCRUAL</u>	<u>AVERAGE REMAINING LIFE</u>	<u>FUTURE ANNUAL ACCRUALS</u>
TUNKHANNOCK - LAKE CAREY RSC					
1991	29,989.61	10.51	2,852.83	9.01	25,710.37
1992	283,240.46	9.98	28,378.95	9.48	269,050.99
TOTAL BG	0.00	0.00	0.00	0.00	0.00
TOTAL ELG	313,230.07	10.03	31,231.77	9.44	294,761.36
TOTAL ALL	313,230.07	0.00	31,231.77	0.00	294,761.36

TUNKHANNOCK - TNKCO RSC OFF CLSM

INTERIM SURVIVOR CURVE: IOWA L2 15.0
 PROBABLE RETIREMENT YEAR: 2004

1987	10,600.00	12.64	838.69	7.14	5,987.22
1989	9,144.30	11.58	789.95	8.08	6,379.47
1990	7,867.44	11.05	712.30	8.55	6,086.68
1992	1,022,065.82	9.98	102,404.69	9.48	970,863.48
TOTAL BG	0.00	0.00	0.00	0.00	0.00
TOTAL ELG	1,049,677.56	10.02	104,745.63	9.44	989,316.85
TOTAL ALL	1,049,677.56	0.00	104,745.63	0.00	989,316.85

TREMONT - COT DMS1R ALSO HAS A-6 KEFR DMS1R

INTERIM SURVIVOR CURVE: IOWA L2 15.0
 PROBABLE RETIREMENT YEAR: 2003

1978	1,373.00	14.72	93.26	5.38	501.52
1979	5,169.16	14.63	353.32	5.52	1,950.49
1980	46,153.07	14.52	3,179.42	5.67	18,026.35

COMMONWEALTH TELEPHONE COMPANY

ACCOUNT 212.40 (2212.40) DIGITAL REMOTE EQUIPMENT

CALCULATION OF COMPOSITE AVERAGE REMAINING LIVES
 BASED UPON COMPOSITE OF BROAD GROUP/EQUAL LIFE GROUP PROCEDURES
 AS OF DECEMBER 31, 1992 AND 1/2 OF 1993 ESTIMATED ADDITIONS
 ELG VINTAGES - 1987 AND SUBSEQUENT

<u>YEAR</u>	<u>ORIGINAL COST</u>	<u>AVERAGE SERVICE LIFE</u>	<u>AVERAGE ANNUAL ACCRUAL</u>	<u>AVERAGE REMAINING LIFE</u>	<u>FUTURE ANNUAL ACCRUALS</u>
TREMONT - COT DMS1R ALSO HAS A-6 KEFR DMS1R					
1981	14,356.03	14.38	998.50	5.84	5,827.5
1983	24,313.65	14.01	1,735.03	6.27	10,872.3
1984	194.67	13.78	14.13	6.55	92.5
1989	3,881.36	11.28	344.19	7.78	2,676.7
1990	7,059.07	10.70	660.02	8.20	5,409.0
1991	358,729.30	10.10	35,509.61	8.60	305,464.8
1992	1,436.00	9.50	151.15	9.00	1,360.4
TOTAL BG	91,559.58	14.37	6,373.66	5.85	37,270.74
TOTAL ELG	371,105.73	10.12	36,664.97	8.59	314,911.0
TOTAL ALL	462,665.31	10.75	43,038.63	8.18	352,181.7

TROY - SGFD DMS1R

INTERIM SURVIVOR CURVE: IOWA L2 15.0
 PROBABLE RETIREMENT YEAR: 1995

1980	2,595.00	12.42	208.96	2.18	454.8
1981	32,118.87	11.95	2,688.59	2.20	5,910.6
1982	4,301.45	11.41	376.93	2.23	838.7
1983	17,231.33	10.81	1,593.82	2.26	3,597.9
1985	1,410.23	9.41	149.90	2.34	350.1
1988	2,832.39	6.95	407.70	2.45	997.7
TOTAL BG	57,656.88	11.49	5,018.21	2.22	11,152.2
TOTAL ELG	2,832.39	6.95	407.70	2.45	997.7
TOTAL ALL	60,489.27	11.15	5,425.91	2.24	12,150.0

TROY - BURL DMS1R ALSO HAS SK- AUST DMS1R

INTERIM SURVIVOR CURVE: IOWA L2 15.0
 PROBABLE RETIREMENT YEAR: 1997

COMMONWEALTH TELEPHONE COMPANY

ACCOUNT 212.40 (2212.40) DIGITAL REMOTE EQUIPMENT

CALCULATION OF COMPOSITE AVERAGE REMAINING LIVES
 BASED UPON COMPOSITE OF BROAD GROUP/EQUAL LIFE GROUP PROCEDURES
 AS OF DECEMBER 31, 1992 AND 1/2 OF 1993 ESTIMATED ADDITIONS
 ELG VINTAGES - 1987 AND SUBSEQUENT

<u>YEAR</u>	<u>ORIGINAL COST</u>	<u>AVERAGE SERVICE LIFE</u>	<u>AVERAGE ANNUAL ACCRUAL</u>	<u>AVERAGE REMAINING LIFE</u>	<u>FUTURE ANNUAL ACCRUALS</u>
TROY - BURL DMS1R ALSO HAS SK- AUST DMS1R					
1980	2,595.00	13.20	196.66	3.47	682.41
1981	26,469.33	12.83	2,062.55	3.53	7,271.56
1982	4,301.45	12.42	346.37	3.59	1,244.91
1983	6,584.91	11.95	551.21	3.68	2,027.61
1984	6,287.88	11.41	551.00	3.78	2,082.25
1985	42,806.56	10.81	3,959.42	3.89	15,417.22
1986	16,817.74	10.14	1,658.06	4.02	6,660.56
1987	22,784.51	9.59	2,376.06	4.09	9,716.17
1988	6,231.98	8.69	717.03	4.19	3,005.36
1989	628.08	7.77	80.82	4.27	345.22
TOTAL BG	105,862.87	11.35	9,325.27	3.79	35,386.53
TOTAL ELG	29,644.57	9.34	3,173.91	4.12	13,066.75
TOTAL ALL	135,507.44	10.84	12,499.18	3.88	48,453.27

TROY - WBRL DMS1R

INTERIM SURVIVOR CURVE: IOWA L2 15.0
 PROBABLE RETIREMENT YEAR: 1995

1981	540.32	11.95	45.23	2.20	99.43
1983	39,645.52	10.81	3,667.04	2.26	8,278.19
1987	1,287.96	7.93	162.52	2.43	394.12
1988	4,445.75	6.95	639.94	2.45	1,566.04
1989	12.65	5.96	2.12	2.46	5.22
TOTAL BG	40,185.84	10.83	3,712.27	2.26	8,377.62
TOTAL ELG	5,746.36	7.14	804.57	2.44	1,965.38
TOTAL ALL	45,932.20	10.17	4,516.84	2.29	10,343.00

TROY - ARMT OPM

INTERIM SURVIVOR CURVE: IOWA L2 15.0
 PROBABLE RETIREMENT YEAR: 2004

COMMONWEALTH TELEPHONE COMPANY

ACCOUNT 212.40 (2212.40) DIGITAL REMOTE EQUIPMENT

CALCULATION OF COMPOSITE AVERAGE REMAINING LIVES
 BASED UPON COMPOSITE OF BROAD GROUP/EQUAL LIFE GROUP PROCEDURES
 AS OF DECEMBER 31, 1992 AND 1/2 OF 1993 ESTIMATED ADDITIONS
 ELG VINTAGES - 1987 AND SUBSEQUENT

<u>YEAR</u>	<u>ORIGINAL COST</u>	<u>AVERAGE SERVICE LIFE</u>	<u>AVERAGE ANNUAL ACCRUAL</u>	<u>AVERAGE REMAINING LIFE</u>	<u>FUTURE ANNUAL ACCRUALS</u>
TROY - ARMT OPM					
1992	75,293.41	9.98	7,543.93	9.48	71,521.44
TOTAL BG	0.00	0.00	0.00	0.00	0.00
TOTAL ELG	75,293.41	9.98	7,543.93	9.48	71,521.44
TOTAL ALL	75,293.41	0.00	7,543.93	0.00	71,521.44

TROY - CO RSC

INTERIM SURVIVOR CURVE: IOWA L2 15.0
 PROBABLE RETIREMENT YEAR: 2001

1983	299.19	13.51	22.15	5.64	124.81
1984	356.25	13.20	27.00	5.87	158.36
1988	10,328.60	11.14	927.22	6.64	6,156.11
1989	501,560.14	10.46	47,942.38	6.96	333,761.82
1990	808.12	9.76	82.82	7.26	601.07
1991	5,186.25	9.03	574.48	7.53	4,324.54
1992	2,561.03	8.28	309.44	7.78	2,406.31
TOTAL BG	655.44	13.34	49.14	5.76	283.16
TOTAL ELG	520,444.14	10.44	49,836.33	6.97	347,249.85
TOTAL ALL	521,099.58	10.45	49,885.48	6.97	347,533.01

TOWER CITY - MUIR DMS1U

INTERIM SURVIVOR CURVE: IOWA L2 15.0
 PROBABLE RETIREMENT YEAR: 2001

1989	91,049.05	10.46	8,703.06	6.96	60,588.3
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COMMONWEALTH TELEPHONE COMPANY

ACCOUNT 212.40 (2212.40) DIGITAL REMOTE EQUIPMENT

CALCULATION OF COMPOSITE AVERAGE REMAINING LIVES
 BASED UPON COMPOSITE OF BROAD GROUP/EQUAL LIFE GROUP PROCEDURES
 AS OF DECEMBER 31, 1992 AND 1/2 OF 1993 ESTIMATED ADDITIONS
 ELG VINTAGES - 1987 AND SUBSEQUENT

<u>YEAR</u>	<u>ORIGINAL COST</u>	<u>AVERAGE SERVICE LIFE</u>	<u>AVERAGE ANNUAL ACCRUAL</u>	<u>AVERAGE REMAINING LIFE</u>	<u>FUTURE ANNUAL ACCRUALS</u>
TOWER CITY - MUIR DMS1U					
1990	9,242.75	9.76	947.26	7.26	6,874.61
TOTAL BG	0.00	0.00	0.00	0.00	0.00
TOTAL ELG	100,291.80	10.39	9,650.32	6.99	67,462.95
TOTAL ALL	100,291.80	0.00	9,650.32	0.00	67,462.95
TOWER CITY - TWCYCO RLS OFF EZVL HOST					
INTERIM SURVIVOR CURVE: IOWA L2 15.0					
PROBABLE RETIREMENT YEAR: 2001					
1983	12,568.64	13.51	930.35	5.64	5,243.06
TOTAL BG	12,568.64	13.51	930.35	5.64	5,243.06
TOTAL ELG	0.00	0.00	0.00	0.00	0.00
TOTAL ALL	12,568.64	13.51	930.35	5.64	5,243.06
TOWANDA - SPLK DMS1R					
INTERIM SURVIVOR CURVE: IOWA L2 15.0					
PROBABLE RETIREMENT YEAR: 1996					
1980	3,478.07	12.83	271.02	2.87	777.06
1981	28,455.25	12.42	2,291.33	2.91	6,656.52
1983	4,793.22	11.41	420.02	3.01	1,263.95
1984	3,373.37	10.81	312.02	3.08	959.96
1986	218.66	9.41	23.24	3.23	75.09
1987	15,936.25	8.80	1,811.17	3.30	5,974.84
1991	6,805.52	4.95	1,375.53	3.45	4,742.22

COMMONWEALTH TELEPHONE COMPANY

ACCOUNT 212.40 (2212.40) DIGITAL REMOTE EQUIPMENT

CALCULATION OF COMPOSITE AVERAGE REMAINING LIVES
 BASED UPON COMPOSITE OF BROAD GROUP/EQUAL LIFE GROUP PROCEDURES
 AS OF DECEMBER 31, 1992 AND 1/2 OF 1993 ESTIMATED ADDITIONS
 ELG VINTAGES - 1987 AND SUBSEQUENT

<u>YEAR</u>	<u>ORIGINAL COST</u>	<u>AVERAGE SERVICE LIFE</u>	<u>AVERAGE ANNUAL ACCRUAL</u>	<u>AVERAGE REMAINING LIFE</u>	<u>FUTURE ANNUAL ACCRUALS</u>
TOWANDA - SPLK DMS1R					
TOTAL BG	40,318.57	12.15	3,317.64	2.93	9,732.59
TOTAL ELG	22,741.77	7.14	3,186.70	3.36	10,717.06
TOTAL ALL	63,060.34	9.70	6,504.34	3.14	20,449.64

TOWANDA - MRKR DMS1R

INTERIM SURVIVOR CURVE: IOWA L2 15.0
 PROBABLE RETIREMENT YEAR: 1995

1978	27,670.97	13.20	2,097.04	2.14	4,496.87
1979	334.89	12.83	26.10	2.16	56.34
1981	2,210.82	11.95	185.06	2.20	406.84
1983	2,720.75	10.81	251.66	2.26	568.11
1985	1,043.52	9.41	110.92	2.34	259.07
1986	2,381.29	8.61	276.61	2.38	657.48
TOTAL BG	36,362.24	12.34	2,947.39	2.19	6,444.71
TOTAL ELG	0.00	0.00	0.00	0.00	0.00
TOTAL ALL	36,362.24	12.34	2,947.39	2.19	6,444.71

TOWANDA - LKWS DMS1R ALSO HAS WW- JTPK DMS1R

INTERIM SURVIVOR CURVE: IOWA L2 15.0
 PROBABLE RETIREMENT YEAR: 1993

1979	38,057.58	11.95	3,185.70	0.50	1,592.85
1982	5,655.39	10.14	557.57	0.50	278.78
1983	67,462.90	9.41	7,171.14	0.50	3,585.57

COMMONWEALTH TELEPHONE COMPANY

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CALCULATION OF COMPOSITE AVERAGE REMAINING LIVES
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 ELG VINTAGES - 1987 AND SUBSEQUENT

<u>YEAR</u>	<u>ORIGINAL COST</u>	<u>AVERAGE SERVICE LIFE</u>	<u>AVERAGE ANNUAL ACCRUAL</u>	<u>AVERAGE REMAINING LIFE</u>	<u>FUTURE ANNUAL ACCRUALS</u>
TOWANDA - LKWS DMS1R ALSO HAS WW- JTPK DMS1R					
1984	5,075.38	8.61	589.56	0.50	294.78
1985	1,153.84	7.75	148.81	0.50	74.40
1986	16,478.25	6.85	2,404.49	0.50	1,202.24
1988	1,446.91	5.00	289.38	0.50	144.69
1989	15.19	4.00	3.80	0.50	1.90
TOTAL BG	133,883.34	9.52	14,057.26	0.50	7,028.63
TOTAL ELG	1,462.10	4.99	293.18	0.50	146.59
TOTAL ALL	135,345.44	9.43	14,350.44	0.50	7,175.21

TOWANDA - COT DMS1R

INTERIM SURVIVOR CURVE: IOWA L2 15.0
 PROBABLE RETIREMENT YEAR: 1993

1977	1,481.50	12.83	115.44	0.50	57.72
1978	61,172.97	12.42	4,925.89	0.50	2,462.95
1979	31,273.35	11.95	2,617.81	0.50	1,308.91
1980	69,335.59	11.41	6,075.77	0.50	3,037.89
1981	26,541.28	10.81	2,454.95	0.50	1,227.48
1983	11,568.50	9.41	1,229.70	0.50	614.85
1984	5,277.26	8.61	613.01	0.50	306.50
1985	100.00	7.75	12.90	0.50	6.45
1986	51,667.64	6.85	7,539.28	0.50	3,769.64
1987	7,606.02	6.00	1,267.67	0.50	633.84
1991	56.07	2.00	28.04	0.50	14.02
1992	428.20	1.00	428.20	0.50	214.10
TOTAL BG	258,418.09	10.10	25,584.77	0.50	12,792.38
TOTAL ELG	8,090.29	4.69	1,723.91	0.50	861.95
TOTAL ALL	266,508.38	9.76	27,308.67	0.50	13,654.35

COMMONWEALTH TELEPHONE COMPANY

ACCOUNT 212.40 (2212.40) DIGITAL REMOTE EQUIPMENT

CALCULATION OF COMPOSITE AVERAGE REMAINING LIVES
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 ELG VINTAGES - 1987 AND SUBSEQUENT

<u>YEAR</u>	<u>ORIGINAL COST</u>	<u>AVERAGE SERVICE LIFE</u>	<u>AVERAGE ANNUAL ACCRUAL</u>	<u>AVERAGE REMAINING LIFE</u>	<u>FUTURE ANNUAL ACCRUALS</u>
TOWANDA - HNBK DMS1R					
INTERIM SURVIVOR CURVE: IOWA L2			15.0		
PROBABLE RETIREMENT YEAR: 1995					
1982	10,674.40	11.41	935.38	2.23	2,081.39
1983	21,871.52	10.81	2,023.02	2.26	4,566.87
1985	2,604.80	9.41	276.88	2.34	646.60
1986	6,887.15	8.61	800.01	2.38	1,901.50
1988	7,962.21	6.95	1,146.11	2.45	2,804.73
1989	1,444.77	5.96	242.33	2.46	596.60
1991	18,440.25	3.98	4,629.82	2.48	11,495.50
1992	10.26	2.99	3.43	2.49	8.50
TOTAL BG	42,037.87	10.42	4,035.30	2.28	9,196.50
TOTAL ELG	27,857.49	4.63	6,021.69	2.48	14,905.40
TOTAL ALL	69,895.36	6.95	10,056.99	2.40	24,101.90

TOWANDA - DURL WM-116, LUML CM-15, OPM'S

INTERIM SURVIVOR CURVE: IOWA L2			15.0		
PROBABLE RETIREMENT YEAR: 2004					
1991	25,227.43	10.51	2,399.81	9.01	21,627.71
1992	203,697.26	9.98	20,409.21	9.48	193,492.60
TOTAL BG	0.00	0.00	0.00	0.00	0.00
TOTAL ELG	228,924.69	10.04	22,809.02	9.43	215,120.30
TOTAL ALL	228,924.69	0.00	22,809.02	0.00	215,120.30

TOWANDA - RMFD DMS1R

INTERIM SURVIVOR CURVE: IOWA L2 15.0
 PROBABLE RETIREMENT YEAR: 1995

COMMONWEALTH TELEPHONE COMPANY

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 BASED UPON COMPOSITE OF BROAD GROUP/EQUAL LIFE GROUP PROCEDURES
 AS OF DECEMBER 31, 1992 AND 1/2 OF 1993 ESTIMATED ADDITIONS
 ELG VINTAGES - 1987 AND SUBSEQUENT

<u>YEAR</u>	<u>ORIGINAL COST</u>	<u>AVERAGE SERVICE LIFE</u>	<u>AVERAGE ANNUAL ACCRUAL</u>	<u>AVERAGE REMAINING LIFE</u>	<u>FUTURE ANNUAL ACCRUALS</u>
TOWANDA - RMFD DMS1R					
1981	4,284.72	11.95	358.66	2.20	788.49
1982	5,593.71	11.41	490.17	2.23	1,090.71
1983	31,003.19	10.81	2,867.66	2.26	6,473.62
1986	19,450.70	8.61	2,259.40	2.38	5,370.40
1987	1,208.70	7.93	152.52	2.43	369.87
1992	2.88	2.99	0.96	2.49	2.40
TOTAL BG	60,332.32	10.10	5,975.89	2.30	13,723.22
TOTAL ELG	1,211.58	7.89	153.48	2.43	372.26
TOTAL ALL	61,543.90	10.04	6,129.37	2.30	14,095.49

TOWANDA - MONR RSC

INTERIM SURVIVOR CURVE: IOWA L2 15.0
 PROBABLE RETIREMENT YEAR: 2004

1992	253,338.03	9.98	25,382.91	9.48	240,646.58
1993	1,000.00	9.45	105.81	9.45	1,000.00
TOTAL BG	0.00	0.00	0.00	0.00	0.00
TOTAL ELG	254,338.03	9.98	25,488.72	9.48	241,646.58
TOTAL ALL	254,338.03	0.00	25,488.72	0.00	241,646.58

TOWANDA - POWL DMS1R

INTERIM SURVIVOR CURVE: IOWA L2 15.0
 PROBABLE RETIREMENT YEAR: 1994

1980	3,478.09	11.95	291.14	1.39	404.74
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COMMONWEALTH TELEPHONE COMPANY

ACCOUNT 212.40 (2212.40) DIGITAL REMOTE EQUIPMENT

CALCULATION OF COMPOSITE AVERAGE REMAINING LIVES
 BASED UPON COMPOSITE OF BROAD GROUP/EQUAL LIFE GROUP PROCEDURES
 AS OF DECEMBER 31, 1992 AND 1/2 OF 1993 ESTIMATED ADDITIONS
 ELG VINTAGES - 1987 AND SUBSEQUENT

<u>YEAR</u>	<u>ORIGINAL COST</u>	<u>AVERAGE SERVICE LIFE</u>	<u>AVERAGE ANNUAL ACCRUAL</u>	<u>AVERAGE REMAINING LIFE</u>	<u>FUTURE ANNUAL ACCRUALS</u>
TOWANDA - POWL DMS1R					
1981	36,407.18	11.41	3,190.31	1.40	4,461.75
1985	1,153.84	8.61	134.03	1.45	194.20
1986	17,845.42	7.75	2,301.45	1.46	3,367.18
1991	6,805.52	3.00	2,270.58	1.50	3,399.65
TOTAL BG	58,884.53	9.95	5,916.93	1.42	8,427.87
TOTAL ELG	6,805.52	3.00	2,270.58	1.50	3,399.65
TOTAL ALL	65,690.05	8.02	8,187.51	1.44	11,827.52
UHLERSTOWN - OPM NEW AUGER ROAD					
INTERIM SURVIVOR CURVE: IOWA L2 15.0					
PROBABLE RETIREMENT YEAR: 2004					
1992	134,057.32	9.98	13,431.72	9.48	127,341.46
TOTAL BG	0.00	0.00	0.00	0.00	0.00
TOTAL ELG	134,057.32	9.98	13,431.72	9.48	127,341.46
TOTAL ALL	134,057.32	0.00	13,431.72	0.00	127,341.46
UHLERSTOWN - CO RLCM					
INTERIM SURVIVOR CURVE: IOWA L2 15.0					
PROBABLE RETIREMENT YEAR: 2000					
1988	176,292.58	10.67	16,527.22	6.17	101,920.10
1989	27,188.64	9.93	2,739.02	6.43	17,602.07
1990	165.76	9.16	18.11	6.66	120.50
1991	29,924.92	8.36	3,581.09	6.86	24,553.29

COMMONWEALTH TELEPHONE COMPANY

ACCOUNT 212.40 (2212.40) DIGITAL REMOTE EQUIPMENT

CALCULATION OF COMPOSITE AVERAGE REMAINING LIVES
 BASED UPON COMPOSITE OF BROAD GROUP/EQUAL LIFE GROUP PROCEDURES
 AS OF DECEMBER 31, 1992 AND 1/2 OF 1993 ESTIMATED ADDITIONS
 ELG VINTAGES - 1987 AND SUBSEQUENT

<u>YEAR</u>	<u>ORIGINAL COST</u>	<u>AVERAGE SERVICE LIFE</u>	<u>AVERAGE ANNUAL ACCRUAL</u>	<u>AVERAGE REMAINING LIFE</u>	<u>FUTURE ANNUAL ACCRUALS</u>
UHLERSTOWN - CO RLCM					
TOTAL BG	0.00	0.00	0.00	0.00	0.00
TOTAL ELG	233,571.90	10.22	22,865.43	6.31	144,195.96
TOTAL ALL	233,571.90	0.00	22,865.43	0.00	144,195.96

ULSTER - TS-128 NORTH GHENT

INTERIM SURVIVOR CURVE: IOWA L2 15.0
 PROBABLE RETIREMENT YEAR: 1999

1987	22,819.91	10.88	2,096.80	5.38	11,287.52
1992	4,118.91	6.72	612.90	6.22	3,812.46
TOTAL BG	0.00	0.00	0.00	0.00	0.00
TOTAL ELG	26,938.82	9.94	2,709.69	5.57	15,099.99
TOTAL ALL	26,938.82	0.00	2,709.69	0.00	15,099.98

ULSTER - C O R

INTERIM SURVIVOR CURVE: IOWA L2 15.0
 PROBABLE RETIREMENT YEAR: 1999

1987	12,003.11	10.88	1,102.90	5.38	5,937.16
1992	4,887,695.44	6.72	727,291.27	6.22	4,524,049.81
TOTAL BG	0.00	0.00	0.00	0.00	0.00
TOTAL ELG	4,899,698.55	6.73	728,394.17	6.22	4,529,986.96
TOTAL ALL	4,899,698.55	0.00	728,394.17	0.00	4,529,986.97

COMMONWEALTH TELEPHONE COMPANY

ACCOUNT 212.40 (2212.40) DIGITAL REMOTE EQUIPMENT

CALCULATION OF COMPOSITE AVERAGE REMAINING LIVES
 BASED UPON COMPOSITE OF BROAD GROUP/EQUAL LIFE GROUP PROCEDURES
 AS OF DECEMBER 31, 1992 AND 1/2 OF 1993 ESTIMATED ADDITIONS
 ELG VINTAGES - 1987 AND SUBSEQUENT

<u>YEAR</u>	<u>ORIGINAL COST</u>	<u>AVERAGE SERVICE LIFE</u>	<u>AVERAGE ANNUAL ACCRUAL</u>	<u>AVERAGE REMAINING LIFE</u>	<u>FUTURE ANNUAL ACCRUALS</u>
VALLEY VIEW - SPGL DMS1R					
INTERIM SURVIVOR CURVE: IOWA L2			15.0		
PROBABLE RETIREMENT YEAR: 1993					
1979	30,489.34	11.95	2,552.18	0.50	1,276.09
1981	4,727.98	10.81	437.32	0.50	218.66
1986	22,177.28	6.85	3,236.08	0.50	1,618.04
1989	6,222.53	4.00	1,555.63	0.50	777.82
1991	12,555.02	2.00	6,277.51	0.50	3,138.75
TOTAL BG	57,394.60	9.22	6,225.59	0.50	3,112.79
TOTAL ELG	18,777.55	2.40	7,833.14	0.50	3,916.57
TOTAL ALL	76,172.15	5.42	14,058.73	0.50	7,029.37

VALLEY VIEW - MABL DMS1R					
INTERIM SURVIVOR CURVE: IOWA L2			15.0		
PROBABLE RETIREMENT YEAR: 1997					
1985	6,518.43	10.81	602.93	3.89	2,347.68
1986	38,978.66	10.14	3,842.91	4.02	15,437.24
1989	4,445.58	7.77	572.03	4.27	2,443.48
1991	17,420.08	5.88	2,962.19	4.38	12,976.80
TOTAL BG	45,497.09	10.23	4,445.83	4.00	17,784.92
TOTAL ELG	21,865.66	6.19	3,534.22	4.36	15,420.28
TOTAL ALL	67,362.75	8.44	7,980.05	4.16	33,205.20

VALLEY VIEW - FNTN DMS1R					
INTERIM SURVIVOR CURVE: IOWA L2			15.0		
PROBABLE RETIREMENT YEAR: 1997					

COMMONWEALTH TELEPHONE COMPANY

ACCOUNT 212.40 (2212.40) DIGITAL REMOTE EQUIPMENT

CALCULATION OF COMPOSITE AVERAGE REMAINING LIVES
 BASED UPON COMPOSITE OF BROAD GROUP/EQUAL LIFE GROUP PROCEDURES
 AS OF DECEMBER 31, 1992 AND 1/2 OF 1993 ESTIMATED ADDITIONS
 ELG VINTAGES - 1987 AND SUBSEQUENT

<u>YEAR</u>	<u>ORIGINAL COST</u>	<u>AVERAGE SERVICE LIFE</u>	<u>AVERAGE ANNUAL ACCRUAL</u>	<u>AVERAGE REMAINING LIFE</u>	<u>FUTURE ANNUAL ACCRUALS</u>
VALLEY VIEW - FNTN DMS1R					
1985	8,926.83	10.81	825.69	3.89	3,215.09
1986	38,978.66	10.14	3,842.91	4.02	15,437.24
1989	4,371.65	7.77	562.52	4.27	2,402.84
1991	17,335.51	5.88	2,947.81	4.38	12,913.80
TOTAL BG	47,905.49	10.26	4,668.60	4.00	18,652.33
TOTAL ELG	21,707.16	6.18	3,510.32	4.36	15,316.64
TOTAL ALL	69,612.65	8.51	8,178.92	4.15	33,968.97

VALLEY VIEW - COT DMS1R

INTERIM SURVIVOR CURVE: IOWA L2 15.0
 PROBABLE RETIREMENT YEAR: 1996

1979	30,179.76	13.20	2,287.16	2.84	6,487.15
1981	4,240.32	12.42	341.45	2.91	991.94
1982	10,008.25	11.95	837.76	2.95	2,473.09
1984	2,160.00	10.81	199.79	3.08	614.67
1985	8,406.66	10.14	828.81	3.15	2,612.38
1986	76,614.25	9.41	8,143.91	3.23	26,311.55
1989	10,187.14	6.89	1,477.68	3.39	5,015.25
1991	3,910.20	4.95	790.33	3.45	2,724.71
1992	86.00	3.97	21.67	3.47	75.17
TOTAL BG	131,609.24	10.41	12,638.89	3.12	39,490.77
TOTAL ELG	14,183.34	6.19	2,289.68	3.41	7,815.12
TOTAL ALL	145,792.58	9.77	14,928.57	3.17	47,305.91

WELLSBORO - OPM MARSH CREEK; THUMPTON; WLST(B-57)

INTERIM SURVIVOR CURVE: IOWA L2 15.0
 PROBABLE RETIREMENT YEAR: 2004

COMMONWEALTH TELEPHONE COMPANY

ACCOUNT 212.40 (2212.40) DIGITAL REMOTE EQUIPMENT

CALCULATION OF COMPOSITE AVERAGE REMAINING LIVES
 BASED UPON COMPOSITE OF BROAD GROUP/EQUAL LIFE GROUP PROCEDURES
 AS OF DECEMBER 31, 1992 AND 1/2 OF 1993 ESTIMATED ADDITIONS
 ELG VINTAGES - 1987 AND SUBSEQUENT

<u>YEAR</u>	<u>ORIGINAL COST</u>	<u>AVERAGE SERVICE LIFE</u>	<u>AVERAGE ANNUAL ACCRUAL</u>	<u>AVERAGE REMAINING LIFE</u>	<u>FUTURE ANNUAL ACCRUALS</u>
WELLSBORO - OPM MARSH CREEK; THUMPTON; WLST(B-57)					
1984	14.40	14.01	1.03	6.82	7.01
1986	2,336.00	13.51	172.91	7.62	1,316.94
1991	24,910.59	10.51	2,369.67	9.01	21,356.08
1992	187,248.71	9.98	18,761.16	9.48	177,868.13
1993	7,000.00	9.45	740.70	9.45	7,000.00
TOTAL BG	2,350.40	13.51	173.94	7.61	1,323.95
TOTAL ELG	219,159.30	10.02	21,871.54	9.43	206,224.21
TOTAL ALL	221,509.70	10.05	22,045.49	9.41	207,548.16

WELLSBORO - HLCK DMS1R

INTERIM SURVIVOR CURVE: IOWA L2 15.0
 PROBABLE RETIREMENT YEAR: 1996

1977	19.40	13.78	1.41	2.79	3.92
1978	311.44	13.51	23.05	2.81	64.78
1980	5,921.76	12.83	461.44	2.87	1,323.02
1982	470.57	11.95	39.39	2.95	116.28
1983	1,321.83	11.41	115.83	3.01	348.56
1987	62,720.69	8.80	7,128.25	3.30	23,515.31
1991	7,042.25	4.95	1,423.38	3.45	4,907.18
1992	15,496.94	3.97	3,904.00	3.47	13,544.94
TOTAL BG	8,045.00	12.55	641.12	2.90	1,856.56
TOTAL ELG	85,259.88	6.85	12,455.63	3.37	41,967.44
TOTAL ALL	93,304.88	7.12	13,096.74	3.35	43,823.99

WELLSBORO - STFK DMS1R

INTERIM SURVIVOR CURVE: IOWA L2 15.0
 PROBABLE RETIREMENT YEAR: 1997

COMMONWEALTH TELEPHONE COMPANY

ACCOUNT 212.40 (2212.40) DIGITAL REMOTE EQUIPMENT

CALCULATION OF COMPOSITE AVERAGE REMAINING LIVES
 BASED UPON COMPOSITE OF BROAD GROUP/EQUAL LIFE GROUP PROCEDURES
 AS OF DECEMBER 31, 1992 AND 1/2 OF 1993 ESTIMATED ADDITIONS
 ELG VINTAGES - 1987 AND SUBSEQUENT

<u>YEAR</u>	<u>ORIGINAL COST</u>	<u>AVERAGE SERVICE LIFE</u>	<u>AVERAGE ANNUAL ACCRUAL</u>	<u>AVERAGE REMAINING LIFE</u>	<u>FUTURE ANNUAL ACCRUALS</u>
WELLSBORO - STFK DMS1R					
1980	5,679.74	13.20	430.44	3.47	1,493.61
1982	470.57	12.42	37.89	3.59	136.19
1987	54,405.19	9.59	5,673.59	4.09	23,200.42
1992	7,688.79	4.92	1,561.47	4.42	6,908.05
TOTAL BG	6,150.31	13.13	468.33	3.48	1,629.80
TOTAL ELG	62,093.98	8.58	7,235.06	4.16	30,108.48
TOTAL ALL	68,244.29	8.86	7,703.39	4.12	31,738.27
WELLSBORO - KNDY TS128 ALSO HAS XG-, MASR TS128					
INTERIM SURVIVOR CURVE: IOWA L2			15.0		
PROBABLE RETIREMENT YEAR: 2004					
1987	26,305.58	12.64	2,081.34	7.14	14,858.23
1991	17,074.38	10.51	1,624.24	9.01	14,638.02
1992	91,348.53	9.98	9,152.56	9.48	86,772.25
TOTAL BG	0.00	0.00	0.00	0.00	0.00
TOTAL ELG	134,728.49	10.48	12,858.13	9.04	116,268.50
TOTAL ALL	134,728.49	0.00	12,858.13	0.00	116,268.50
WELLSBORO - RDTP DMS1R					
INTERIM SURVIVOR CURVE: IOWA L2			15.0		
PROBABLE RETIREMENT YEAR: 1999					
1983	9,073.81	12.83	707.05	4.79	3,385.99
1984	1,092.10	12.42	87.94	4.96	435.91

COMMONWEALTH TELEPHONE COMPANY

ACCOUNT 212.40 (2212.40) DIGITAL REMOTE EQUIPMENT

CALCULATION OF COMPOSITE AVERAGE REMAINING LIVES
 BASED UPON COMPOSITE OF BROAD GROUP/EQUAL LIFE GROUP PROCEDURES
 AS OF DECEMBER 31, 1992 AND 1/2 OF 1993 ESTIMATED ADDITIONS
 ELG VINTAGES - 1987 AND SUBSEQUENT

<u>YEAR</u>	<u>ORIGINAL COST</u>	<u>AVERAGE SERVICE LIFE</u>	<u>AVERAGE ANNUAL ACCRUAL</u>	<u>AVERAGE REMAINING LIFE</u>	<u>FUTURE ANNUAL ACCRUALS</u>
WELLSBORO - RDTP DMS1R					
1987	62,072.31	10.88	5,703.49	5.38	30,703.13
1992	379.00	6.72	56.40	6.22	350.80
TOTAL BG	10,165.91	12.79	794.99	4.81	3,821.90
TOTAL ELG	62,451.31	10.84	5,759.88	5.39	31,053.93
TOTAL ALL	72,617.22	11.08	6,554.88	5.32	34,875.83

WELLSBORO - WBJT OPM

INTERIM SURVIVOR CURVE: IOWA L2 15.0
 PROBABLE RETIREMENT YEAR: 1999

1987	153,111.58	10.88	14,068.59	5.38	75,734.33
1992	1,077.61	6.72	160.35	6.22	997.44
1993	5,000.00	5.83	858.00	5.83	5,000.00
TOTAL BG	0.00	0.00	0.00	0.00	0.00
TOTAL ELG	159,189.19	10.55	15,086.94	5.42	81,731.77
TOTAL ALL	159,189.19	0.00	15,086.94	0.00	81,731.77

WELLSBORO - BHLW DMS1R: V-1 CTHW DMS1R

INTERIM SURVIVOR CURVE: IOWA L2 15.0
 PROBABLE RETIREMENT YEAR: 1999

1980	5,909.30	13.78	428.80	4.45	1,906.12
1982	1,420.18	13.20	107.63	4.65	500.48
1983	11,501.57	12.83	896.23	4.79	4,291.94
1984	975.76	12.42	78.57	4.96	389.47

COMMONWEALTH TELEPHONE COMPANY

ACCOUNT 212.40 (2212.40) DIGITAL REMOTE EQUIPMENT

CALCULATION OF COMPOSITE AVERAGE REMAINING LIVES
 BASED UPON COMPOSITE OF BROAD GROUP/EQUAL LIFE GROUP PROCEDURES
 AS OF DECEMBER 31, 1992 AND 1/2 OF 1993 ESTIMATED ADDITIONS
 ELG VINTAGES - 1987 AND SUBSEQUENT

<u>YEAR</u>	<u>ORIGINAL COST</u>	<u>AVERAGE SERVICE LIFE</u>	<u>AVERAGE ANNUAL ACCRUAL</u>	<u>AVERAGE REMAINING LIFE</u>	<u>FUTURE ANNUAL ACCRUALS</u>
WELLSBORO - BHLW DMS1R: V-1 CTHW DMS1R					
1986	261.36	11.41	22.90	5.37	123.07
1987	101,906.59	10.88	9,363.64	5.38	50,406.55
1992	15,757.79	6.72	2,344.77	6.22	14,585.41
TOTAL BG	20,068.17	13.08	1,534.14	4.70	7,211.08
TOTAL ELG	117,664.38	10.05	11,708.41	5.55	64,991.96
TOTAL ALL	137,732.55	10.40	13,242.55	5.45	72,203.04
WELLSBORO - RXFD TS128					
INTERIM SURVIVOR CURVE: IOWA L2			15.0		
PROBABLE RETIREMENT YEAR: 1999					
1987	26,305.58	10.88	2,417.08	5.38	13,011.66
TOTAL BG	0.00	0.00	0.00	0.00	0.00
TOTAL ELG	26,305.58	10.88	2,417.08	5.38	13,011.66
TOTAL ALL	26,305.58	0.00	2,417.08	0.00	13,011.66
WAPWALLOPEN - LILK DMS1R: PTC ZNTH DMS1R					
INTERIM SURVIVOR CURVE: IOWA L2			15.0		
PROBABLE RETIREMENT YEAR: 1996					
1986	41,672.19	9.41	4,429.65	3.23	14,311.43
1987	93,730.52	8.80	10,652.54	3.30	35,141.56
1989	12,572.60	6.89	1,823.70	3.39	6,189.63
TOTAL BG	41,672.19	9.41	4,429.65	3.23	14,311.43
TOTAL ELG	106,303.12	8.52	12,476.24	3.31	41,331.19
TOTAL ALL	147,975.31	8.75	16,905.90	3.29	55,642.62

COMMONWEALTH TELEPHONE COMPANY

ACCOUNT 212.40 (2212.40) DIGITAL REMOTE EQUIPMENT

CALCULATION OF COMPOSITE AVERAGE REMAINING LIVES
 BASED UPON COMPOSITE OF BROAD GROUP/EQUAL LIFE GROUP PROCEDURES
 AS OF DECEMBER 31, 1992 AND 1/2 OF 1993 ESTIMATED ADDITIONS
 ELG VINTAGES - 1987 AND SUBSEQUENT

<u>YEAR</u>	<u>ORIGINAL COST</u>	<u>AVERAGE SERVICE LIFE</u>	<u>AVERAGE ANNUAL ACCRUAL</u>	<u>AVERAGE REMAINING LIFE</u>	<u>FUTURE ANNUAL ACCRUALS</u>
WAPWALLOPEN - COT DMS1R: XJ- HOBBS DMS1R					
INTERIM SURVIVOR CURVE: IOWA L2		15.0			
PROBABLE RETIREMENT YEAR: 2003					
1977	10,584.00	14.80	715.34	5.23	3,743.36
1978	31,483.65	14.72	2,138.50	5.38	11,500.12
1980	13,168.75	14.52	907.18	5.67	5,143.42
1983	781.44	14.01	55.76	6.27	349.44
1986	67,922.43	13.20	5,147.48	7.28	37,474.24
1987	75,642.18	12.42	6,091.16	6.92	42,140.81
1991	412,192.32	10.10	40,801.77	8.60	350,989.67
1992	5,657.11	9.50	595.46	9.00	5,359.38
1993	5,500.00	8.89	618.75	8.89	5,500.00
TOTAL BG	123,940.27	13.83	8,964.27	6.49	58,210.58
TOTAL ELG	498,991.61	10.37	48,107.14	8.40	403,989.86
TOTAL ALL	622,931.88	10.91	57,071.40	8.10	462,200.44

WARREN CENTER - OPM HIGHLAND LAKE : AD- OPM HIGHLA

INTERIM SURVIVOR CURVE: IOWA L2 15.0
 PROBABLE RETIREMENT YEAR: 2004

1991	12,747.54	10.51	1,212.64	9.01	10,928.58
1992	96,048.92	9.98	9,623.51	9.48	91,237.17
TOTAL BG	0.00	0.00	0.00	0.00	0.00
TOTAL ELG	108,796.46	10.04	10,836.15	9.43	102,165.75
TOTAL ALL	108,796.46	0.00	10,836.15	0.00	102,165.75

WARREN CENTER - RSC

INTERIM SURVIVOR CURVE: IOWA L2 15.0
 PROBABLE RETIREMENT YEAR: 2003

COMMONWEALTH TELEPHONE COMPANY

ACCOUNT 212.40 (2212.40) DIGITAL REMOTE EQUIPMENT

CALCULATION OF COMPOSITE AVERAGE REMAINING LIVES
 BASED UPON COMPOSITE OF BROAD GROUP/EQUAL LIFE GROUP PROCEDURES
 AS OF DECEMBER 31, 1992 AND 1/2 OF 1993 ESTIMATED ADDITIONS
 ELG VINTAGES - 1987 AND SUBSEQUENT

<u>YEAR</u>	<u>ORIGINAL COST</u>	<u>AVERAGE SERVICE LIFE</u>	<u>AVERAGE ANNUAL ACCRUAL</u>	<u>AVERAGE REMAINING LIFE</u>	<u>FUTURE ANNUAL ACCRUALS</u>
WARREN CENTER - RSC					
1989	9,185.28	11.28	814.52	7.78	6,334.45
1990	13,607.80	10.70	1,272.33	8.20	10,426.99
1991	276,394.72	10.10	27,359.54	8.60	235,355.40
1993	7,000.00	8.89	787.50	8.89	7,000.00
TOTAL BG	0.00	0.00	0.00	0.00	0.00
TOTAL ELG	306,187.80	10.13	30,233.89	8.57	259,116.84
TOTAL ALL	306,187.80	0.00	30,233.89	0.00	259,116.84
WYALUSING - STVL DMS1R					
INTERIM SURVIVOR CURVE: IOWA L2 15.0					
PROBABLE RETIREMENT YEAR: 1995					
1980	4,174.16	12.42	336.12	2.18	731.63
1981	100.19	11.95	8.39	2.20	18.44
1982	36,452.60	11.41	3,194.29	2.23	7,107.86
1983	16,512.53	10.81	1,527.34	2.26	3,447.90
1984	5,413.34	10.14	533.70	2.29	1,224.72
1985	1,178.40	9.41	125.26	2.34	292.55
1986	450.28	8.61	52.30	2.38	124.32
1992	196.57	2.99	65.71	2.49	163.71
TOTAL BG	64,281.50	11.13	5,777.40	2.24	12,947.43
TOTAL ELG	196.57	2.99	65.71	2.49	163.71
TOTAL ALL	64,478.07	11.03	5,843.11	2.24	13,111.13

WYALUSING - CAM1 CAM2 DMS1R

INTERIM SURVIVOR CURVE: IOWA L2 15.0
 PROBABLE RETIREMENT YEAR: 1994

COMMONWEALTH TELEPHONE COMPANY

ACCOUNT 212.40 (2212.40) DIGITAL REMOTE EQUIPMENT

CALCULATION OF COMPOSITE AVERAGE REMAINING LIVES
 BASED UPON COMPOSITE OF BROAD GROUP/EQUAL LIFE GROUP PROCEDURES
 AS OF DECEMBER 31, 1992 AND 1/2 OF 1993 ESTIMATED ADDITIONS
 ELG VINTAGES - 1987 AND SUBSEQUENT

<u>YEAR</u>	<u>ORIGINAL COST</u>	<u>AVERAGE SERVICE LIFE</u>	<u>AVERAGE ANNUAL ACCRUAL</u>	<u>AVERAGE REMAINING LIFE</u>	<u>FUTURE ANNUAL ACCRUALS</u>
WYALUSING - CAM1 CAM2 DMS1R					
1989	6,656.56	4.99	1,333.30	1.49	1,990.01
TOTAL BG	0.00	0.00	0.00	0.00	0.00
TOTAL ELG	6,656.56	4.99	1,333.30	1.49	1,990.01
TOTAL ALL	6,656.56	0.00	1,333.30	0.00	1,990.01

WYALUSING - SGHL TS128 ALSO HAS WYA-COT TS128

INTERIM SURVIVOR CURVE: IOWA L2 15.0
 PROBABLE RETIREMENT YEAR: 1994

1982	57,302.03	10.81	5,300.19	1.41	7,466.33
1985	32,124.70	8.61	3,731.61	1.45	5,406.72
1987	23,410.93	6.99	3,351.51	1.49	4,977.65
TOTAL BG	89,426.73	9.90	9,031.80	1.43	12,873.05
TOTAL ELG	23,410.93	6.99	3,351.51	1.49	4,977.65
TOTAL ALL	112,837.66	9.11	12,383.31	1.44	17,850.70

WYALUSING - HLBK DMS1R: WJ- LIME DMS1R: XAA TRTN DMS1R

INTERIM SURVIVOR CURVE: IOWA L2 15.0
 PROBABLE RETIREMENT YEAR: 1999

1980	12,965.94	13.78	940.86	4.45	4,182.33
1981	440.40	13.51	32.60	4.54	147.92
1982	70,646.79	13.20	5,353.95	4.65	24,896.59
1983	15,075.54	12.83	1,174.72	4.79	5,625.60
1984	17,676.39	12.42	1,423.37	4.96	7,055.52

COMMONWEALTH TELEPHONE COMPANY

ACCOUNT 212.40 (2212.40) DIGITAL REMOTE EQUIPMENT

CALCULATION OF COMPOSITE AVERAGE REMAINING LIVES
 BASED UPON COMPOSITE OF BROAD GROUP/EQUAL LIFE GROUP PROCEDURES
 AS OF DECEMBER 31, 1992 AND 1/2 OF 1993 ESTIMATED ADDITIONS
 ELG VINTAGES - 1987 AND SUBSEQUENT

<u>YEAR</u>	<u>ORIGINAL COST</u>	<u>AVERAGE SERVICE LIFE</u>	<u>AVERAGE ANNUAL ACCRUAL</u>	<u>AVERAGE REMAINING LIFE</u>	<u>FUTURE ANNUAL ACCRUALS</u>
WYALUSING - HLBK DMS1R: WJ- LIME DMS1R: XAA TRTN DMS1R					
1985	2,292.50	11.95	191.90	5.15	989.01
1986	551.20	11.41	48.30	5.37	259.54
1987	73,846.73	10.88	6,785.37	5.38	36,527.17
1989	22,285.77	9.30	2,396.81	5.80	13,896.94
1991	1,109.13	7.60	145.93	6.10	890.23
1993	4,000.00	5.83	686.40	5.83	4,000.00
TOTAL BG	119,648.76	13.05	9,165.71	4.71	43,156.52
TOTAL ELG	101,241.63	10.11	10,014.52	5.52	55,314.34
TOTAL ALL	220,890.39	11.52	19,180.22	5.13	98,470.85

COMMONWEALTH TELEPHONE COMPANY
 ACCOUNT 212.40 (2212.40) DIGITAL REMOTE EQUIPMENT

TOTAL BG	11,842,538.40	10.76	1,100,596.84	3.14	3,454,031.81
TOTAL ELG	38,180,243.84	8.58	4,447,634.36	6.71	29,831,990.73
TOTAL ALL	50,022,782.24	9.02	5,548,231.19	6.00	33,286,022.55
LESS 1993	160,500.00				
12/31/1992	49,862,282.24				

COMMONWEALTH TELEPHONE COMPANY

ACCOUNT 21250 (2212.50) CENTRALIZED TEST EQUIPMENT

CALCULATION OF COMPOSITE REMAINING LIVES
 BASED UPON A COMPOSITE OF BROAD GROUP/EQUAL LIFE GROUP PROCEDURES
 AS OF DECEMBER 31, 1992 AND 1/2 THE ESTIMATED 1993 ADDITIONS
 ELG VINTAGES - 1987 AND SUBSEQUENT

AVERAGE SERVICE LIFE: 8.

IOWA CURVE... L2

YEAR	ORIGINAL COST	AVERAGE SERVICE LIFE	AVERAGE ANNUAL ACCRUAL	AVERAGE REMAINING LIFE	FUTURE ANNUAL ACCRUALS
(1)	(2)	(3)	(4)	(5)	(6)
1980	10,670.12	8.00	1,333.76	2.04	2,715.59
1981	139,550.83	8.00	17,443.85	2.28	39,713.11
1982	3,808.53	8.00	476.07	2.52	1,202.07
1983	5,456.24	8.00	682.03	2.77	1,891.37
1984	795,267.64	8.00	99,408.45	3.01	299,682.94
1985	36,401.39	8.00	4,550.17	3.25	14,805.35
1986	85,777.15	8.00	10,722.14	3.51	37,671.61
1987	138,158.36	8.92	15,486.12	3.42	52,984.69
1988	27,836.42	8.17	3,407.67	3.67	12,501.91
1989	68,421.39	7.54	9,071.19	4.04	36,672.21
1990	100,605.52	7.07	14,228.90	4.57	65,033.26
1991	8,219.45	6.71	1,224.41	5.21	6,382.84
1992	654,012.29	6.44	101,489.33	5.94	603,267.62
1993	505,500.00	6.32	80,045.23	6.32	505,500.00
TOTAL BG	1,076,931.90	8.00	134,616.49	2.95	397,682.03
TOTAL ELG	1,502,753.43	6.68	224,952.86	5.70	1,282,342.53
TOTAL ALL	2,579,685.33	7.17	359,569.35	4.67	1,680,024.57
LESS 1993	505,500.00				
12/31/1992	2,074,185.33				

COMMONWEALTH TELEPHONE COMPANY

ACCOUNT 23123 (2231.23) TERRESTRIAL MICROWAVE

CALCULATION OF COMPOSITE REMAINING LIVES
 BASED UPON A COMPOSITE OF BROAD GROUP/EQUAL LIFE GROUP PROCEDURES
 AS OF DECEMBER 31, 1992 AND 1/2 THE ESTIMATED 1993 ADDITIONS
 ELG VINTAGES - 1987 AND SUBSEQUENT

AVERAGE SERVICE LIFE: 10.

IOWA CURVE... R2

YEAR	ORIGINAL COST	AVERAGE SERVICE LIFE	AVERAGE ANNUAL ACCRUAL	AVERAGE REMAINING LIFE	FUTURE ANNUAL ACCRUALS
(1)	(2)	(3)	(4)	(5)	(6)
1977	730,962.04	10.00	73,096.20	0.91	66,469.42
1978	400,735.58	10.00	40,073.56	1.18	47,366.72
1979	2,227.27	10.00	222.73	1.47	327.36
1980	2,188.40	10.00	218.84	1.78	390.56
1981	175,534.73	10.00	17,553.47	2.14	37,606.35
1982	82,981.33	10.00	8,298.13	2.55	21,194.01
1983	7,821.76	10.00	782.18	3.03	2,366.28
1984	15,546.41	10.00	1,554.64	3.56	5,529.67
1985	270,686.17	10.00	27,068.62	4.15	112,247.26
1986	13,240.60	10.00	1,324.06	4.79	6,343.51
1987	1,935.51	10.43	185.50	4.93	915.27
1988	17,291.82	9.98	1,732.04	5.48	9,497.62
1989	76.43	9.54	8.01	6.04	48.40
1990	5,923.11	9.09	651.39	6.59	4,294.63
1991	21,757.06	8.60	2,528.55	7.10	17,964.23
1992	868.44	7.97	108.96	7.47	813.96
TOTAL BG	1,701,924.29	10.00	170,192.43	1.76	299,841.15
TOTAL ELG	47,852.37	9.18	5,214.45	6.43	33,534.11
TOTAL ALL	1,749,776.66	9.98	175,406.88	1.90	333,375.27
LESS 1993	0.00				
12/31/1992	1,749,776.66				

COMMONWEALTH TELEPHONE COMPANY

ACCOUNT 23212 (2232.12) ANALOG CARRIER - SUBSCRIBER

CALCULATION OF COMPOSITE REMAINING LIVES
 BASED UPON A COMPOSITE OF BROAD GROUP/EQUAL LIFE GROUP PROCEDURES
 AS OF DECEMBER 31, 1992 AND 1/2 THE ESTIMATED 1993 ADDITIONS
 ELG VINTAGES - 1987 AND SUBSEQUENT

AVERAGE SERVICE LIFE: 8.

IOWA CURVE... L0

YEAR	ORIGINAL COST	AVERAGE SERVICE LIFE	AVERAGE ANNUAL ACCRUAL	AVERAGE REMAINING LIFE	FUTURE ANNUAL ACCRUALS
(1)	(2)	(3)	(4)	(5)	(6)
1955	42.63	0.00	0.00	0.00	0.00
1956	470.56	0.00	0.00	0.00	0.00
1957	72.00	0.00	0.00	0.00	0.00
1961	907.72	8.00	113.46	0.50	56.73
1962	90.00	8.00	11.25	0.59	6.59
1965	598.12	8.00	74.77	0.99	73.94
1968	100.00	8.00	12.50	1.36	17.06
1969	1,967.82	8.00	245.98	1.50	368.81
1970	4,234.49	8.00	529.31	1.64	867.85
1971	2,962.58	8.00	370.32	1.79	661.27
1972	11,332.28	8.00	1,416.53	1.94	2,745.15
1973	63,734.01	8.00	7,966.75	2.10	16,704.73
1974	56,950.50	8.00	7,118.81	2.26	16,108.18
1975	38,335.46	8.00	4,791.93	2.44	11,674.67
1976	77,292.34	8.00	9,661.54	2.62	25,294.50
1977	100,431.21	8.00	12,553.90	2.81	35,259.46
1978	64,594.91	8.00	8,074.36	3.01	24,294.23
1979	36,446.98	8.00	4,555.87	3.22	14,666.98
1980	47,967.31	8.00	5,995.91	3.44	20,632.98
1981	32,031.41	8.00	4,003.93	3.68	14,715.39
1982	87,214.73	8.00	10,901.84	3.92	42,763.88
1983	83,198.23	8.00	10,399.78	4.18	43,517.95
1984	176,802.47	8.00	22,100.31	4.46	98,614.80
1985	62,926.56	8.00	7,865.82	4.76	37,417.19
1986	121,096.09	8.00	15,137.01	5.07	76,749.99
1987	86,177.41	10.01	8,608.79	4.51	38,829.07
1988	317,461.11	9.14	34,742.29	4.64	161,120.80
1989	166,292.10	8.23	20,196.38	4.73	95,604.76
1990	63,056.23	7.28	8,655.91	4.78	41,416.40
1991	41,504.88	6.27	6,618.90	4.77	31,576.50
1992	45,509.42	5.12	8,891.14	4.62	41,063.85
1993	5,500.00	4.12	1,333.62	4.12	5,500.00
TOTAL BG	1,071,800.41	8.00	133,901.90	3.61	483,212.40
TOTAL ELG	725,501.15	8.15	89,047.02	4.66	415,111.40

TOTAL ALL	1,797,301.56	8.06	222,948.93	4.03	898,323.88
LESS 1993	5,500.00				
12/31/1992	1,791,801.56				

COMMONWEALTH TELEPHONE COMPANY

ACCOUNT 23213 (2232.13) AML EQUIPMENT

CALCULATION OF COMPOSITE REMAINING LIVES
 BASED UPON A COMPOSITE OF BROAD GROUP/EQUAL LIFE GROUP PROCEDURES
 AS OF DECEMBER 31, 1992 AND 1/2 THE ESTIMATED 1993 ADDITIONS
 ELG VINTAGES - 1987 AND SUBSEQUENT

AVERAGE SERVICE LIFE: 10.

IOWA CURVE... L0

YEAR	ORIGINAL COST	AVERAGE SERVICE LIFE	AVERAGE ANNUAL ACCRUAL	AVERAGE REMAINING LIFE	FUTURE ANNUAL ACCRUALS
(1)	(2)	(3)	(4)	(5)	(6)
1973	40,902.98	10.00	4,090.30	3.48	14,215.74
1974	15,093.79	10.00	1,509.38	3.67	5,545.98
1975	16,438.94	10.00	1,643.89	3.88	6,380.40
1976	7,315.42	10.00	731.54	4.10	2,996.99
1977	9,116.86	10.00	911.69	4.32	3,939.90
1978	1,085.63	10.00	108.56	4.56	494.63
1979	1,143.44	10.00	114.34	4.80	549.00
1980	938.90	10.00	93.89	5.06	474.86
1992	3,882.97	6.10	636.84	5.60	3,564.55
1993	50,000.00	5.00	9,990.60	5.00	50,000.00
TOTAL BG	92,035.96	10.00	9,203.60	3.76	34,597.50
TOTAL ELG	53,882.97	5.07	10,627.44	5.04	53,564.55
TOTAL ALL	145,918.93	7.36	19,831.04	4.45	88,162.05
LESS 1993	50,000.00				
12/31/1992	95,918.93				

COMMONWEALTH TELEPHONE COMPANY

ACCOUNT 23214 (2232.14) VOICE FREQUENCY REPEATER EQUIP

CALCULATION OF COMPOSITE REMAINING LIVES
 BASED UPON A COMPOSITE OF BROAD GROUP/EQUAL LIFE GROUP PROCEDURES
 AS OF DECEMBER 31, 1992 AND 1/2 THE ESTIMATED 1993 ADDITIONS
 ELG VINTAGES - 1987 AND SUBSEQUENT

AVERAGE SERVICE LIFE: 9.

IOWA CURVE... L0

YEAR	ORIGINAL COST	AVERAGE SERVICE LIFE	AVERAGE ANNUAL ACCRUAL	AVERAGE REMAINING LIFE	FUTURE ANNUAL ACCRUALS
(1)	(2)	(3)	(4)	(5)	(6)
1946	125.00	0.00	0.00	0.00	0.00
1949	20.00	0.00	0.00	0.00	0.00
1957	384.83	9.00	42.76	0.50	21.38
1958	39.13	9.00	4.35	0.59	2.58
1961	59.00	9.00	6.56	1.02	6.71
1962	125.00	9.00	13.89	1.15	15.93
1963	211.10	9.00	23.46	1.27	29.82
1964	1,075.08	9.00	119.45	1.40	167.10
1965	3,924.97	9.00	436.11	1.53	667.46
1966	5,094.16	9.00	566.02	1.67	943.25
1967	5,430.65	9.00	603.41	1.81	1,090.43
1968	6,409.67	9.00	712.19	1.95	1,390.76
1969	15,553.01	9.00	1,728.11	2.10	3,635.57
1970	4,312.60	9.00	479.18	2.26	1,083.13
1971	2,473.08	9.00	274.79	2.42	665.76
1972	13,214.45	9.00	1,468.27	2.59	3,805.43
1973	25,024.54	9.00	2,780.50	2.77	7,695.30
1974	23,599.60	9.00	2,622.18	2.95	7,737.42
1975	39,885.37	9.00	4,431.71	3.14	13,923.52
1976	15,794.40	9.00	1,754.93	3.34	5,863.72
1977	31,174.95	9.00	3,463.88	3.55	12,296.22
1978	21,491.90	9.00	2,387.99	3.77	8,998.31
1979	24,914.55	9.00	2,768.28	4.00	11,064.79
1980	49,755.98	9.00	5,528.44	4.24	23,424.47
1981	37,637.64	9.00	4,181.96	4.49	18,774.56
1982	47,357.76	9.00	5,261.97	4.75	25,020.34
1983	16,603.13	9.00	1,844.79	5.03	9,287.89
1984	41,941.38	9.00	4,660.15	5.33	24,837.10
1985	157,970.88	9.00	17,552.32	5.64	99,015.57
1986	73,160.81	9.00	8,128.98	5.97	48,533.10
1987	87,611.99	10.62	8,251.91	5.12	42,226.49
1988	66,540.91	9.73	6,840.16	5.23	35,760.19
1989	48,779.06	8.80	5,540.63	5.30	29,386.85
1990	41,639.23	7.83	5,315.13	5.33	28,351.41

COMMONWEALTH TELEPHONE COMPANY

ACCOUNT 23214 (2232.14) VOICE FREQUENCY REPEATER EQUIP

CALCULATION OF COMPOSITE REMAINING LIVES
 BASED UPON A COMPOSITE OF BROAD GROUP/EQUAL LIFE GROUP PROCEDURES
 AS OF DECEMBER 31, 1992 AND 1/2 THE ESTIMATED 1993 ADDITIONS
 ELG VINTAGES - 1987 AND SUBSEQUENT

AVERAGE SERVICE LIFE: 9.

IOWA CURVE... L0

YEAR	ORIGINAL COST	AVERAGE SERVICE LIFE	AVERAGE ANNUAL ACCRUAL	AVERAGE REMAINING LIFE	FUTURE ANNUAL ACCRUALS
(1)	(2)	(3)	(4)	(5)	(6)
1991	102,752.57	6.80	15,118.17	5.30	80,075.31
1992	173,319.82	5.61	30,891.74	5.11	157,873.95
TOTAL BG	664,764.62	9.00	73,846.62	4.47	329,997.64
TOTAL ELG	520,643.58	7.24	71,957.74	5.19	373,674.20
TOTAL ALL	1,185,408.20	8.13	145,804.36	4.83	703,671.84
LESS 1993	0.00				
12/31/1992	1,185,408.20				

COMMONWEALTH TELEPHONE COMPANY

ACCOUNT 23216 (2232.16) MODEMS IN C O

CALCULATION OF COMPOSITE REMAINING LIVES
 BASED UPON A COMPOSITE OF BROAD GROUP/EQUAL LIFE GROUP PROCEDURES
 AS OF DECEMBER 31, 1992 AND 1/2 THE ESTIMATED 1993 ADDITIONS
 ELG VINTAGES - 1987 AND SUBSEQUENT

AVERAGE SERVICE LIFE: 10.

IOWA CURVE... S0.5

YEAR	ORIGINAL COST	AVERAGE SERVICE LIFE	AVERAGE ANNUAL ACCRUAL	AVERAGE REMAINING LIFE	FUTURE ANNUAL ACCRUALS
(1)	(2)	(3)	(4)	(5)	(6)
1988	21,484.60	9.92	2,166.51	5.42	11,735.29
1989	20,852.45	9.30	2,242.43	5.80	13,003.96
1990	109,852.74	8.69	12,634.17	6.19	78,267.32
1991	37,400.86	8.10	4,616.33	6.60	30,476.36
1992	178,797.19	7.51	23,820.02	7.01	166,887.18
1993	50,000.00	7.05	7,093.23	7.05	50,000.00
TOTAL BG	0.00	0.00	0.00	0.00	0.00
TOTAL ELG	418,387.84	7.96	52,572.68	6.66	350,370.12
TOTAL ALL	418,387.84	7.96	52,572.68	6.66	350,370.12
LESS 1993	50,000.00				
12/31/1992	368,387.84				

COMMONWEALTH TELEPHONE COMPANY

ACCOUNT 23251 (2232.51) DIGITAL CARRIER - TRUNK

CALCULATION OF COMPOSITE REMAINING LIVES
 BASED UPON A COMPOSITE OF BROAD GROUP/EQUAL LIFE GROUP PROCEDURES
 AS OF DECEMBER 31, 1992 AND 1/2 THE ESTIMATED 1993 ADDITIONS
 ELG VINTAGES - 1987 AND SUBSEQUENT

AVERAGE SERVICE LIFE: 9.

IOWA CURVE... L0

YEAR	ORIGINAL COST	AVERAGE SERVICE LIFE	AVERAGE ANNUAL ACCRUAL	AVERAGE REMAINING LIFE	FUTURE ANNUAL ACCRUALS
(1)	(2)	(3)	(4)	(5)	(6)
1953	5,015.32	0.00	0.00	0.00	0.00
1957	6,301.48	9.00	700.16	0.50	350.08
1960	100.00	9.00	11.11	0.90	9.99
1961	731.00	9.00	81.22	1.02	83.19
1962	1,836.00	9.00	204.00	1.15	233.99
1963	9,674.35	9.00	1,074.93	1.27	1,366.60
1964	3,249.44	9.00	361.05	1.40	505.07
1965	39,568.28	9.00	4,396.48	1.53	6,728.73
1966	22,868.55	9.00	2,540.95	1.67	4,234.42
1967	10,552.40	9.00	1,172.49	1.81	2,118.83
1968	24,337.08	9.00	2,704.12	1.95	5,280.62
1969	5,977.47	9.00	664.16	2.10	1,397.25
1970	15,247.87	9.00	1,694.21	2.26	3,829.58
1971	15,311.06	9.00	1,701.23	2.42	4,121.81
1972	12,241.84	9.00	1,360.20	2.59	3,525.35
1973	161,093.81	9.00	17,899.31	2.77	49,537.97
1974	48,810.45	9.00	5,423.38	2.95	16,003.10
1975	142,593.57	9.00	15,843.73	3.14	49,777.76
1976	210,323.37	9.00	23,369.26	3.34	78,083.23
1977	482,995.33	9.00	53,666.15	3.55	190,506.08
1978	417,026.23	9.00	46,336.25	3.77	174,602.21
1979	475,990.55	9.00	52,887.84	4.00	211,391.99
1980	492,478.17	9.00	54,719.80	4.24	231,852.34
1981	483,287.32	9.00	53,698.59	4.49	241,075.38
1982	625,705.66	9.00	69,522.85	4.75	330,576.65
1983	185,820.75	9.00	20,646.75	5.03	103,949.26
1984	659,121.04	9.00	73,235.67	5.33	390,322.31
1985	510,741.31	9.00	56,749.03	5.64	320,130.79
1986	377,741.04	9.00	41,971.23	5.97	250,584.21
1987	724,614.64	10.62	68,249.27	5.12	349,243.64
1988	681,196.96	9.73	70,024.53	5.23	366,086.56
1989	467,954.83	8.80	53,153.25	5.30	281,918.46
1990	376,521.35	7.83	48,061.85	5.33	256,366.72
1991	704,345.34	6.80	103,631.60	5.30	548,897.93

COMMONWEALTH TELEPHONE COMPANY

ACCOUNT 23251 (2232.51) DIGITAL CARRIER - TRUNK

CALCULATION OF COMPOSITE REMAINING LIVES
 BASED UPON A COMPOSITE OF BROAD GROUP/EQUAL LIFE GROUP PROCEDURES
 AS OF DECEMBER 31, 1992 AND 1/2 THE ESTIMATED 1993 ADDITIONS
 ELG VINTAGES - 1987 AND SUBSEQUENT

AVERAGE SERVICE LIFE: 9.

IOWA CURVE... L0

YEAR	ORIGINAL COST	AVERAGE SERVICE LIFE	AVERAGE ANNUAL ACCRUAL	AVERAGE REMAINING LIFE	FUTURE ANNUAL ACCRUALS
(1)	(2)	(3)	(4)	(5)	(6)
1992	2,121,657.02	5.61	378,154.53	5.11	1,932,579.75
1993	479,500.00	4.57	105,038.22	4.57	479,500.00
TOTAL BG	5,446,740.74	9.01	604,636.16	4.42	2,672,178.79
TOTAL ELG	5,555,790.14	6.72	826,313.26	5.10	4,214,593.06
TOTAL ALL	11,002,530.88	7.69	1,430,949.42	4.81	6,886,771.85
LESS 1993	479,500.00				
12/31/1992	10,523,030.88				

COMMONWEALTH TELEPHONE COMPANY

ACCOUNT 23252 (2232.52) DIGITAL CARRIER - SUBSCRIBER

CALCULATION OF COMPOSITE REMAINING LIVES
 BASED UPON A COMPOSITE OF BROAD GROUP/EQUAL LIFE GROUP PROCEDURES
 AS OF DECEMBER 31, 1992 AND 1/2 THE ESTIMATED 1993 ADDITIONS
 ELG VINTAGES - 1987 AND SUBSEQUENT

AVERAGE SERVICE LIFE: 6.

IOWA CURVE... L1

YEAR	ORIGINAL COST	AVERAGE SERVICE LIFE	AVERAGE ANNUAL ACCRUAL	AVERAGE REMAINING LIFE	FUTURE ANNUAL ACCRUALS
(1)	(2)	(3)	(4)	(5)	(6)
1965	50.00	0.00	0.00	0.00	0.00
1966	1,991.82	0.00	0.00	0.00	0.00
1969	214.96	0.00	0.00	0.00	0.00
1970	607.00	0.00	0.00	0.00	0.00
1971	181.95	0.00	0.00	0.00	0.00
1972	1,471.00	0.00	0.00	0.00	0.00
1973	542.50	0.00	0.00	0.00	0.00
1974	9,219.88	6.00	1,536.65	0.50	768.32
1975	10,219.24	6.00	1,703.21	0.52	883.64
1976	8,701.30	6.00	1,450.22	0.61	882.61
1977	35,448.53	6.00	5,908.09	0.74	4,362.10
1978	116,348.38	6.00	19,391.40	0.89	17,280.00
1979	102,465.51	6.00	17,077.59	1.06	18,107.30
1980	201,725.12	6.00	33,620.85	1.24	41,805.66
1981	177,060.52	6.00	29,510.09	1.44	42,518.31
1982	129,162.40	6.00	21,527.07	1.65	35,579.60
1983	100,741.88	6.00	16,790.31	1.88	31,571.79
1984	128,238.71	6.00	21,373.12	2.13	45,429.40
1985	86,392.56	6.00	14,398.76	2.39	34,418.66
1986	293,331.13	6.00	48,888.52	2.68	130,893.44
1987	334,052.78	8.32	40,143.05	2.82	113,266.02
1988	255,048.02	7.52	33,920.91	3.02	102,403.91
1989	333,747.92	6.70	49,785.29	3.20	159,499.41
1990	227,733.82	5.88	38,700.31	3.38	130,983.04
1991	355,872.30	5.13	69,420.23	3.63	251,741.95
1992	665,396.65	4.47	148,946.80	3.97	590,923.25
1993	130,000.00	3.99	32,605.25	3.99	130,000.00
TOTAL BG	1,404,114.39	6.02	233,175.86	1.73	404,500.83
TOTAL ELG	2,301,851.49	5.57	413,521.84	3.58	1,478,817.58
TOTAL ALL	3,705,965.88	5.73	646,697.70	2.91	1,883,318.41
LESS 1993	130,000.00				
12/31/1992	3,575,965.88				

COMMONWEALTH TELEPHONE COMPANY

ACCOUNT 23253 (2232.53) FIBER OPTIC - TRUNK

CALCULATION OF COMPOSITE REMAINING LIVES
 BASED UPON A COMPOSITE OF BROAD GROUP/EQUAL LIFE GROUP PROCEDURES
 AS OF DECEMBER 31, 1992 AND 1/2 THE ESTIMATED 1993 ADDITIONS
 ELG VINTAGES - 1987 AND SUBSEQUENT

AVERAGE SERVICE LIFE: 9.

IOWA CURVE... L2

YEAR	ORIGINAL COST	AVERAGE SERVICE LIFE	AVERAGE ANNUAL ACCRUAL	AVERAGE REMAINING LIFE	FUTURE ANNUAL ACCRUALS
(1)	(2)	(3)	(4)	(5)	(6)
1978	60.37	9.00	6.71	2.18	14.63
1979	17.01	9.00	1.89	2.42	4.57
1980	100.00	9.00	11.11	2.66	29.59
1981	108,568.52	9.00	12,063.17	2.91	35,138.19
1982	139.50	9.00	15.50	3.16	48.98
1983	272,987.05	9.00	30,331.89	3.40	103,169.50
1985	627.04	9.00	69.67	3.90	271.47
1986	170,473.95	9.00	18,941.55	4.20	79,570.70
1987	164,225.54	9.46	17,355.94	3.96	68,767.89
1988	13,483.22	8.78	1,536.22	4.28	6,570.21
1989	166,996.84	8.23	20,299.66	4.73	95,948.03
1990	743,948.16	7.81	95,279.14	5.31	505,750.30
1991	997,260.73	7.48	133,389.79	5.98	797,176.04
1992	6,192,055.46	7.22	857,113.29	6.72	5,763,498.80
1993	884,750.00	7.11	124,520.56	7.11	884,750.00
TOTAL BG	552,973.44	9.00	61,441.49	3.55	218,247.63
TOTAL ELG	9,162,719.95	7.33	1,249,494.61	6.50	8,122,461.27
TOTAL ALL	9,715,693.39	7.41	1,310,936.10	6.36	8,340,708.90
LESS 1993	884,750.00				
12/31/1992	8,830,943.39				

COMMONWEALTH TELEPHONE COMPANY

ACCOUNT 23255 (2232.55) DIGITAL TRK INTF - REMOTE

CALCULATION OF COMPOSITE REMAINING LIVES
 BASED UPON A COMPOSITE OF BROAD GROUP/EQUAL LIFE GROUP PROCEDURES
 AS OF DECEMBER 31, 1992 AND 1/2 THE ESTIMATED 1993 ADDITIONS
 ELG VINTAGES - 1987 AND SUBSEQUENT

AVERAGE SERVICE LIFE: 9.

IOWA CURVE... S3

YEAR	ORIGINAL COST	AVERAGE SERVICE LIFE	AVERAGE ANNUAL ACCRUAL	AVERAGE REMAINING LIFE	FUTURE ANNUAL ACCRUALS
(1)	(2)	(3)	(4)	(5)	(6)
1978	1,519.73	9.00	168.86	0.61	102.46
1980	7,431.16	9.00	825.68	0.89	734.19
1981	2,834.02	9.00	314.89	1.09	342.27
1982	2,133.68	9.00	237.08	1.33	315.35
1983	237.56	9.00	26.40	1.63	43.04
1984	69,466.23	9.00	7,718.47	2.00	15,472.73
1985	143,218.65	9.00	15,913.18	2.47	39,341.44
1986	279,159.98	9.00	31,017.78	3.05	94,724.29
1987	441,433.66	9.02	48,949.31	3.52	172,212.47
1988	118,302.91	8.70	13,594.48	4.20	57,127.75
1989	104,433.03	8.51	12,275.20	5.01	61,469.82
1990	89,259.02	8.41	10,607.68	5.91	62,739.82
1991	276,976.39	8.38	33,035.08	6.88	227,423.76
1992	439,613.54	8.38	52,466.36	7.88	413,380.36
1993	75,000.00	8.38	8,951.32	8.38	75,000.00
TOTAL BG	506,001.01	9.00	56,222.33	2.69	151,075.77
TOTAL ELG	1,545,018.55	8.59	179,879.43	5.94	1,069,353.99
TOTAL ALL	2,051,019.56	8.69	236,101.77	5.17	1,220,429.76
LESS 1993	75,000.00				
12/31/1992	1,976,019.56				

COMMONWEALTH TELEPHONE COMPANY

ACCOUNT 23256 (2232.56) DIGITAL TRK INTF - HOST

CALCULATION OF COMPOSITE REMAINING LIVES
 BASED UPON A COMPOSITE OF BROAD GROUP/EQUAL LIFE GROUP PROCEDURES
 AS OF DECEMBER 31, 1992 AND 1/2 THE ESTIMATED 1993 ADDITIONS
 ELG VINTAGES - 1987 AND SUBSEQUENT

AVERAGE SERVICE LIFE: 12.

IOWA CURVE... R4

YEAR	ORIGINAL COST	AVERAGE SERVICE LIFE	AVERAGE ANNUAL ACCRUAL	AVERAGE REMAINING LIFE	FUTURE ANNUAL ACCRUALS
(1)	(2)	(3)	(4)	(5)	(6)
1978	4,800.00	12.00	400.00	0.96	384.21
1980	103,004.77	12.00	8,583.73	1.57	13,494.49
1981	397,773.48	12.00	33,147.79	2.03	67,141.22
1982	421,252.05	12.00	35,104.34	2.61	91,739.79
1983	40,992.67	12.00	3,416.06	3.29	11,244.77
1984	718,370.64	12.00	59,864.22	4.03	241,335.01
1985	786,634.73	12.00	65,552.89	4.83	316,903.12
1986	287,900.63	12.00	23,991.72	5.70	136,651.56
1987	600,331.14	11.66	51,497.62	6.16	317,094.21
1988	234,252.75	11.52	20,332.48	7.02	142,756.60
1989	648,143.34	11.43	56,723.43	7.93	449,611.33
1990	569,297.58	11.36	50,100.10	8.86	444,047.33
1991	1,010,981.31	11.32	89,295.07	9.82	877,038.71
1992	1,444,834.11	11.29	127,945.70	10.79	1,380,861.26
1993	312,500.00	11.27	27,730.48	11.27	312,500.00
TOTAL BG	2,760,728.97	12.00	230,060.75	3.82	878,894.18
TOTAL ELG	4,820,340.23	11.38	423,624.87	9.26	3,923,909.44
TOTAL ALL	7,581,069.20	11.60	653,685.62	7.35	4,802,803.62
LESS 1993	312,500.00				
12/31/1992	7,268,569.20				

COMMONWEALTH TELEPHONE COMPANY

ACCOUNT 35100 (2351.00) PUBLIC TELEPHONE TERMINAL EQUIP

CALCULATION OF COMPOSITE REMAINING LIVES
 BASED UPON A COMPOSITE OF BROAD GROUP/EQUAL LIFE GROUP PROCEDURES
 AS OF DECEMBER 31, 1992 AND 1/2 THE ESTIMATED 1993 ADDITIONS
 ELG VINTAGES - 1987 AND SUBSEQUENT

AVERAGE SERVICE LIFE: 17.

IOWA CURVE... L3

YEAR	ORIGINAL COST	AVERAGE SERVICE LIFE	AVERAGE ANNUAL ACCRUAL	AVERAGE REMAINING LIFE	FUTURE ANNUAL ACCRUALS
(1)	(2)	(3)	(4)	(5)	(6)
1967	4,544.13	17.00	267.30	3.21	858.30
1968	7,451.68	17.00	438.33	3.47	1,519.12
1969	7,163.19	17.00	421.36	3.72	1,569.27
1970	8,898.34	17.00	523.43	3.98	2,084.34
1971	20,326.80	17.00	1,195.69	4.23	5,060.35
1972	20,432.19	17.00	1,201.89	4.47	5,368.17
1973	20,650.75	17.00	1,214.75	4.68	5,682.75
1974	49,432.60	17.00	2,907.80	4.87	14,147.78
1975	33,590.71	17.00	1,975.92	5.03	9,948.74
1976	24,219.26	17.00	1,424.66	5.20	7,411.76
1977	16,514.38	17.00	971.43	5.39	5,237.16
1978	16,126.62	17.00	948.62	5.63	5,338.20
1979	114,228.17	17.00	6,719.30	5.94	39,882.24
1980	225,268.50	17.00	13,251.09	6.34	83,952.37
1981	139,406.53	17.00	8,200.38	6.84	56,088.28
1982	30,996.43	17.00	1,823.32	7.45	13,584.47
1983	10,847.13	17.00	638.07	8.16	5,205.73
1984	93,214.48	17.00	5,483.20	8.95	49,052.58
1985	68,890.09	17.00	4,052.36	9.79	39,677.84
1986	8,309.25	17.00	488.78	10.68	5,218.95
1987	47,690.69	15.40	3,096.61	9.90	30,659.32
1988	189,808.13	15.24	12,451.82	10.74	133,774.95
1989	55,444.87	15.13	3,665.29	11.63	42,616.35
1990	81,179.26	15.06	5,392.05	12.56	67,699.12
1991	72,882.32	15.02	4,850.78	13.52	65,606.15
1992	77,905.97	15.02	5,187.25	14.52	75,312.35
1993	50,000.00	15.02	3,329.18	15.02	50,000.00
TOTAL BG	920,511.23	17.00	54,147.72	6.59	356,888.38
TOTAL ELG	574,911.24	15.14	37,972.98	12.26	465,668.25
TOTAL ALL	1,495,422.47	16.23	92,120.70	8.93	822,556.63
LESS 1993	50,000.00				
12/31/1992	1,445,422.47				

COMMONWEALTH TELEPHONE COMPANY

ACCOUNT 36202 (2362.02) OTHER TERMINAL EQUIPMENT

CALCULATION OF COMPOSITE REMAINING LIVES
 BASED UPON A COMPOSITE OF BROAD GROUP/EQUAL LIFE GROUP PROCEDURES
 AS OF DECEMBER 31, 1992 AND 1/2 THE ESTIMATED 1993 ADDITIONS
 ELG VINTAGES - 1987 AND SUBSEQUENT

AVERAGE SERVICE LIFE: 5.

IOWA CURVE... R2

YEAR	ORIGINAL COST	AVERAGE SERVICE LIFE	AVERAGE ANNUAL ACCRUAL	AVERAGE REMAINING LIFE	FUTURE ANNUAL ACCRUALS
(1)	(2)	(3)	(4)	(5)	(6)
1965	5,430.45	0.00	0.00	0.00	0.00
1973	4,075.37	0.00	0.00	0.00	0.00
1974	10,331.44	0.00	0.00	0.00	0.00
1975	17,899.16	0.00	0.00	0.00	0.00
1976	50,323.59	0.00	0.00	0.00	0.00
1977	76,764.90	0.00	0.00	0.00	0.00
1978	43,311.12	0.00	0.00	0.00	0.00
1979	96,654.48	0.00	0.00	0.00	0.00
1980	151,632.03	0.00	0.00	0.00	0.00
1981	147,606.24	0.00	0.00	0.00	0.00
1982	92,581.84	0.00	0.00	0.00	0.00
1983	44,576.56	0.00	0.00	0.00	0.00
1984	90,827.65	5.00	18,165.53	0.50	9,082.76
1985	212,013.47	5.00	42,402.69	0.61	25,962.04
1986	36,587.42	5.00	7,317.48	0.87	6,331.78
1987	49,483.72	6.84	7,232.62	1.34	9,704.32
1988	91,544.92	6.23	14,684.15	1.73	25,466.23
1989	65,009.17	5.69	11,418.86	2.19	25,043.17
1990	68,433.31	5.21	13,132.84	2.71	35,601.20
1991	70,084.86	4.76	14,719.47	3.26	48,005.66
1992	77,965.72	4.28	18,226.97	3.78	68,852.24
1993	25,000.00	3.77	6,637.76	3.77	25,000.00
TOTAL BG	1,080,615.72	15.92	67,885.71	0.61	41,376.58
TOTAL ELG	447,521.70	5.20	86,052.67	2.76	237,672.80
TOTAL ALL	1,528,137.42	9.93	153,938.38	1.81	279,049.39
LESS 1993	25,000.00				
12/31/1992	1,503,137.42				

COMMONWEALTH TELEPHONE COMPANY

ACCOUNT 41100 (2411.00) POLES

CALCULATION OF COMPOSITE REMAINING LIVES
 BASED UPON A COMPOSITE OF BROAD GROUP/EQUAL LIFE GROUP PROCEDURES
 AS OF DECEMBER 31, 1992 AND 1/2 THE ESTIMATED 1993 ADDITIONS
 ELG VINTAGES - 1987 AND SUBSEQUENT

AVERAGE SERVICE LIFE: 29.

IOWA CURVE... L0

YEAR	ORIGINAL COST	AVERAGE SERVICE LIFE	AVERAGE ANNUAL ACCRUAL	AVERAGE REMAINING LIFE	FUTURE ANNUAL ACCRUALS
(1)	(2)	(3)	(4)	(5)	(6)
1890	28.95	29.00	1.00	2.90	2.90
1900	279.56	29.00	9.64	4.26	41.07
1901	214.76	29.00	7.41	4.39	32.54
1905	71.24	29.00	2.46	4.94	12.14
1906	103.57	29.00	3.57	5.08	18.16
1907	28.95	29.00	1.00	5.23	5.22
1915	40.92	29.00	1.41	6.40	9.04
1917	16.77	29.00	0.58	6.71	3.88
1919	227.52	29.00	7.85	7.03	55.16
1920	113.64	29.00	3.92	7.19	28.18
1921	35.08	29.00	1.21	7.35	8.90
1922	87.72	29.00	3.02	7.52	22.74
1923	17.60	29.00	0.61	7.69	4.66
1924	21.92	29.00	0.76	7.85	5.94
1925	298.02	29.00	10.28	8.02	82.46
1926	200.87	29.00	6.93	8.20	56.77
1927	13,977.50	29.00	481.98	8.37	4,034.45
1928	8,264.72	29.00	284.99	8.55	2,435.70
1929	3,877.30	29.00	133.70	8.73	1,166.62
1930	2,218.26	29.00	76.49	8.91	681.22
1931	5,570.79	29.00	192.10	9.09	1,746.01
1932	5,926.45	29.00	204.36	9.27	1,895.26
1933	6,203.83	29.00	213.93	9.46	2,024.15
1934	17,196.47	29.00	592.98	9.65	5,723.36
1935	13,484.86	29.00	465.00	9.84	4,577.56
1936	17,018.85	29.00	586.86	10.04	5,891.71
1937	31,466.27	29.00	1,085.04	10.24	11,107.41
1938	11,731.45	29.00	404.53	10.44	4,222.25
1939	16,189.20	29.00	558.25	10.64	5,939.72
1940	21,991.41	29.00	758.32	10.85	8,224.75
1941	38,471.39	29.00	1,326.60	11.05	14,664.36
1942	29,190.67	29.00	1,006.57	11.27	11,339.76
1943	27,956.53	29.00	964.02	11.48	11,066.83
1944	25,197.68	29.00	868.89	11.70	10,163.64

COMMONWEALTH TELEPHONE COMPANY

ACCOUNT 41100 (2411.00) POLES

CALCULATION OF COMPOSITE REMAINING LIVES
 BASED UPON A COMPOSITE OF BROAD GROUP/EQUAL LIFE GROUP PROCEDURES
 AS OF DECEMBER 31, 1992 AND 1/2 THE ESTIMATED 1993 ADDITIONS
 ELG VINTAGES - 1987 AND SUBSEQUENT

AVERAGE SERVICE LIFE: 29.

IOWA CURVE... LO

YEAR	ORIGINAL COST	AVERAGE SERVICE LIFE	AVERAGE ANNUAL ACCRUAL	AVERAGE REMAINING LIFE	FUTURE ANNUAL ACCRUALS
(1)	(2)	(3)	(4)	(5)	(6)
1945	16,505.97	29.00	569.17	11.92	6,783.30
1946	19,201.01	29.00	662.10	12.14	8,038.89
1947	27,032.24	29.00	932.15	12.37	11,529.29
1948	47,294.12	29.00	1,630.83	12.60	20,546.21
1949	40,845.25	29.00	1,408.46	12.83	18,074.12
1950	58,683.69	29.00	2,023.58	13.07	26,447.01
1951	34,877.17	29.00	1,202.66	13.31	16,007.85
1952	84,397.98	29.00	2,910.28	13.55	39,447.68
1953	119,774.68	29.00	4,130.16	13.80	57,007.97
1954	271,266.98	29.00	9,354.03	14.05	131,469.28
1955	171,597.88	29.00	5,917.17	14.31	84,678.95
1956	183,101.10	29.00	6,313.83	14.57	91,997.28
1957	149,857.64	29.00	5,167.50	14.83	76,658.53
1958	182,732.11	29.00	6,301.11	15.10	95,166.75
1959	183,768.94	29.00	6,336.86	15.38	97,433.17
1960	161,797.91	29.00	5,579.24	15.65	87,330.60
1961	127,360.66	29.00	4,391.75	15.93	69,979.10
1962	246,358.54	29.00	8,495.12	16.22	137,794.92
1963	196,667.41	29.00	6,781.63	16.51	111,974.14
1964	234,421.69	29.00	8,083.51	16.81	135,860.85
1965	162,027.26	29.00	5,587.15	17.11	95,584.64
1966	169,374.32	29.00	5,840.49	17.41	101,704.90
1967	231,998.19	29.00	7,999.94	17.72	141,797.77
1968	261,579.63	29.00	9,019.99	18.04	162,730.97
1969	251,219.75	29.00	8,662.75	18.36	159,074.32
1970	217,662.02	29.00	7,505.59	18.69	140,281.99
1971	205,757.18	29.00	7,095.08	19.02	134,972.78
1972	252,620.33	29.00	8,711.05	19.36	168,666.10
1973	286,072.98	29.00	9,864.59	19.71	194,403.24
1974	251,821.21	29.00	8,683.49	20.06	174,174.61
1975	327,813.72	29.00	11,303.92	20.42	230,772.88
1976	358,278.13	29.00	12,354.42	20.78	256,710.43
1977	411,378.63	29.00	14,185.47	21.15	300,006.45
1978	519,302.25	29.00	17,906.97	21.53	385,457.02

COMMONWEALTH TELEPHONE COMPANY

ACCOUNT 41100 (2411.00) POLES

CALCULATION OF COMPOSITE REMAINING LIVES
 BASED UPON A COMPOSITE OF BROAD GROUP/EQUAL LIFE GROUP PROCEDURES
 AS OF DECEMBER 31, 1992 AND 1/2 THE ESTIMATED 1993 ADDITIONS
 ELG VINTAGES - 1987 AND SUBSEQUENT

AVERAGE SERVICE LIFE: 29.

IOWA CURVE... L0

YEAR	ORIGINAL COST	AVERAGE SERVICE LIFE	AVERAGE ANNUAL ACCRUAL	AVERAGE REMAINING LIFE	FUTURE ANNUAL ACCRUALS
(1)	(2)	(3)	(4)	(5)	(6)
1979	622,298.00	29.00	21,458.55	21.91	470,138.97
1980	536,684.72	29.00	18,506.37	22.30	412,714.50
1981	577,353.90	29.00	19,908.76	22.70	452,001.45
1982	537,111.76	29.00	18,521.10	23.12	428,174.96
1983	574,025.39	29.00	19,793.98	23.55	466,087.65
1984	844,872.95	29.00	29,133.55	23.99	698,965.71
1985	1,072,950.99	29.00	36,998.31	24.45	904,789.81
1986	1,017,875.02	29.00	35,099.14	24.94	875,343.44
1987	1,264,961.64	21.54	58,715.60	16.04	942,025.82
1988	1,099,592.78	20.43	53,827.81	15.93	857,367.63
1989	1,285,700.35	19.25	66,774.86	15.75	1,051,988.35
1990	1,291,059.78	18.00	71,741.79	15.50	1,111,705.31
1991	2,068,388.73	16.60	124,634.83	15.10	1,881,436.48
1992	2,275,061.33	14.89	152,779.70	14.39	2,198,671.48
1993	1,145,483.50	13.10	87,433.33	13.10	1,145,483.50
TOTAL BG	12,545,342.02	29.00	432,598.00	20.31	8,786,075.02
TOTAL ELG	10,430,248.11	16.93	615,907.92	14.92	9,188,678.57
TOTAL ALL	22,975,590.13	21.91	1,048,505.92	17.14	17,974,753.59
LESS 1993	1,145,483.50				
12/31/1992	21,830,106.63				

COMMONWEALTH TELEPHONE COMPANY

ACCOUNT 42110 (2421.10) AERIAL CABLE - NONMETALLIC

CALCULATION OF COMPOSITE REMAINING LIVES
 BASED UPON A COMPOSITE OF BROAD GROUP/EQUAL LIFE GROUP PROCEDURES
 AS OF DECEMBER 31, 1992 AND 1/2 THE ESTIMATED 1993 ADDITIONS
 ELG VINTAGES - 1987 AND SUBSEQUENT

AVERAGE SERVICE LIFE: 25.

IOWA CURVE... R2

YEAR	ORIGINAL COST	AVERAGE SERVICE LIFE	AVERAGE ANNUAL ACCRUAL	AVERAGE REMAINING LIFE	FUTURE ANNUAL ACCRUALS
(1)	(2)	(3)	(4)	(5)	(6)
1979	72,287.71	25.00	2,891.51	13.88	40,142.96
1981	73.11	25.00	2.92	15.36	44.93
1982	19,264.66	25.00	770.59	16.13	12,427.71
1985	502,692.53	25.00	20,107.70	18.51	372,280.53
1986	510,940.39	25.00	20,437.62	19.34	395,237.59
1987	606,907.92	22.05	27,526.00	16.55	455,514.90
1988	645,853.02	21.55	29,973.01	17.05	510,974.47
1989	1,067,578.81	21.00	50,827.58	17.50	889,682.29
1990	1,745,003.37	20.39	85,596.29	17.89	1,531,012.65
1991	2,685,934.05	19.63	136,851.44	18.13	2,480,656.88
1992	1,437,804.92	18.49	77,759.63	17.99	1,398,925.10
1993	732,374.50	16.72	43,794.72	16.72	732,374.50
TOTAL BG	1,105,258.40	25.00	44,210.34	18.55	820,133.71
TOTAL ELG	8,921,456.59	19.72	452,328.67	17.68	7,999,140.79
TOTAL ALL	10,026,714.99	20.19	496,539.00	17.76	8,819,274.50
LESS 1993	732,374.50				
12/31/1992	9,294,340.49				

COMMONWEALTH TELEPHONE COMPANY

ACCOUNT 421.51 (2421.51) AERIAL CABLE - METALLIC

CALCULATION OF COMPOSITE AVERAGE REMAINING LIVES
 BASED UPON COMPOSITE OF BROAD GROUP/EQUAL LIFE GROUP PROCEDURES
 AS OF DECEMBER 31, 1992 AND 1/2 OF 1993 ESTIMATED ADDITIONS
 ELG VINTAGES - 1987 AND SUBSEQUENT

<u>YEAR</u>	<u>ORIGINAL COST</u>	<u>AVERAGE SERVICE LIFE</u>	<u>AVERAGE ANNUAL ACCRUAL</u>	<u>AVERAGE REMAINING LIFE</u>	<u>FUTURE ANNUAL ACCRUALS</u>
UNKNOWN LOCATION					
INTERIM SURVIVOR CURVE: IOWA R2			28.0		
PROBABLE RETIREMENT YEAR: 2008					
1900	265.55	0.00	0.00	0.00	0.00
1903	31.00	0.00	0.00	0.00	0.00
1906	255.01	0.00	0.00	0.00	0.00
1916	160.35	0.00	0.00	0.00	0.00
1926	1,869.92	0.00	0.00	0.00	0.00
1927	14.35	0.00	0.00	0.00	0.00
1928	16.69	0.00	0.00	0.00	0.00
1929	1,987.26	0.00	0.00	0.00	0.00
1930	207.73	0.00	0.00	0.00	0.00
1931	831.02	0.00	0.00	0.00	0.00
1932	55.23	0.00	0.00	0.00	0.00
1934	919.46	0.00	0.00	0.00	0.00
1935	2,296.11	0.00	0.00	0.00	0.00
1936	187.13	0.00	0.00	0.00	0.00
1937	1,325.28	0.00	0.00	0.00	0.00
1938	1,497.65	0.00	0.00	0.00	0.00
1939	1,264.27	0.00	0.00	0.00	0.00
1940	4,719.47	0.00	0.00	0.00	0.00
1941	3,758.24	28.00	134.21	0.50	67.11
1942	418.53	28.00	14.95	0.54	8.12
1943	2,383.64	28.00	85.12	0.74	63.17
1944	945.69	28.00	33.77	0.98	33.06
1945	1,515.78	28.00	54.13	1.23	66.81
1946	417.62	28.00	14.91	1.50	22.43
1947	5,368.80	28.00	191.73	1.78	340.98
1948	12,614.20	28.00	450.48	2.06	928.56
1949	33,568.45	28.00	1,198.80	2.35	2,811.81
1950	36,250.77	28.00	1,294.59	2.63	3,408.69
1951	25,498.94	28.00	910.62	2.92	2,660.56
1952	26,605.57	28.00	950.14	3.21	3,051.89
1953	162,600.78	28.00	5,806.82	3.51	20,360.01

COMMONWEALTH TELEPHONE COMPANY

ACCOUNT 421.51 (2421.51) AERIAL CABLE - METALLIC

CALCULATION OF COMPOSITE AVERAGE REMAINING LIVES
 BASED UPON COMPOSITE OF BROAD GROUP/EQUAL LIFE GROUP PROCEDURES
 AS OF DECEMBER 31, 1992 AND 1/2 OF 1993 ESTIMATED ADDITIONS
 ELG VINTAGES - 1987 AND SUBSEQUENT

<u>YEAR</u>	<u>ORIGINAL COST</u>	<u>AVERAGE SERVICE LIFE</u>	<u>AVERAGE ANNUAL ACCRUAL</u>	<u>AVERAGE REMAINING LIFE</u>	<u>FUTURE ANNUAL ACCRUALS</u>
UNKNOWN LOCATION					
1954	40,246.26	28.00	1,437.28	3.80	5,467.88
1955	205,481.39	28.00	7,338.17	4.11	30,164.10
1956	239,715.79	28.00	8,560.76	4.43	37,886.57
1957	285,761.01	28.00	10,205.14	4.75	48,503.33
1958	340,701.69	28.00	12,167.35	5.09	61,963.59
1959	304,647.94	28.00	10,880.43	5.44	59,238.75
1960	789,196.59	28.00	28,190.37	5.81	163,719.27
1961	377,936.07	27.99	13,504.24	6.18	83,464.20
1962	1,796,032.04	27.97	64,209.83	6.56	421,366.31
1963	769,576.74	27.95	27,536.50	6.95	191,423.82
1964	1,073,777.29	27.91	38,468.99	7.35	282,633.94
1965	376,353.80	27.86	13,506.51	7.75	104,635.61
1966	720,570.56	27.80	25,919.47	8.15	211,240.28
1967	1,292,121.33	27.72	46,618.00	8.55	398,731.34
1968	1,609,031.45	27.61	58,272.22	8.96	521,836.30
1969	1,483,995.70	27.48	53,997.25	9.35	505,024.08
1970	1,518,956.67	27.33	55,586.97	9.74	541,650.52
1971	1,723,743.66	27.14	63,516.41	10.13	643,202.62
1972	2,077,730.91	26.92	77,185.47	10.50	810,282.21
1973	2,441,519.33	26.66	91,566.04	10.86	994,056.75
1974	2,098,793.54	26.37	79,581.61	11.20	891,280.57
1975	2,579,395.75	26.04	99,040.52	11.53	1,141,668.72
1976	2,710,172.75	25.68	105,552.01	11.84	1,249,499.12
1977	3,561,656.80	25.27	140,946.96	12.13	1,709,823.18
1978	3,237,987.60	24.82	130,438.78	12.41	1,618,254.46
1979	3,295,769.01	24.34	135,407.47	12.66	1,714,776.86
1980	2,317,900.28	23.82	97,318.04	12.90	1,255,794.87
1981	2,610,099.05	23.26	112,217.08	13.13	1,473,091.96
1982	2,071,668.24	22.67	91,400.74	13.33	1,218,759.45
1983	2,843,517.99	22.04	129,024.97	13.53	1,745,140.97
1984	4,131,971.72	21.38	193,269.86	13.70	2,648,280.84
1985	4,273,299.68	20.69	206,540.97	13.87	2,863,794.33
1986	4,360,738.15	19.97	218,342.67	14.02	3,060,214.81
1987	6,163,825.38	18.78	328,178.04	13.28	4,358,846.18
1988	4,139,995.17	17.88	231,596.92	13.38	3,097,809.03

COMMONWEALTH TELEPHONE COMPANY

ACCOUNT 421.51 (2421.51) AERIAL CABLE - METALLIC

CALCULATION OF COMPOSITE AVERAGE REMAINING LIVES
 BASED UPON COMPOSITE OF BROAD GROUP/EQUAL LIFE GROUP PROCEDURES
 AS OF DECEMBER 31, 1992 AND 1/2 OF 1993 ESTIMATED ADDITIONS
 ELG VINTAGES - 1987 AND SUBSEQUENT

<u>YEAR</u>	<u>ORIGINAL COST</u>	<u>AVERAGE SERVICE LIFE</u>	<u>AVERAGE ANNUAL ACCRUAL</u>	<u>AVERAGE REMAINING LIFE</u>	<u>FUTURE ANNUAL ACCRUALS</u>
UNKNOWN LOCATION					
1989	6,519,639.80	16.94	384,777.22	13.44	5,172,919.52
1990	5,718,901.74	15.98	357,982.78	13.48	4,823,944.78
1991	8,711,540.22	14.94	582,962.68	13.44	7,837,096.20
1992	9,751,787.13	13.75	709,334.47	13.25	9,397,119.90
1993	3,957,398.50	12.29	321,911.65	12.29	3,957,398.50
TOTAL BG	59,889,917.27	24.36	2,458,889.35	11.69	28,740,694.78
TOTAL ELG	44,963,087.94	15.42	2,916,743.76	13.25	38,645,134.11
TOTAL ALL	104,853,005.21	19.51	5,375,633.10	12.54	67,385,828.92

COMMONWEALTH TELEPHONE COMPANY

ACCOUNT 421.51 (2421.51) AERIAL CABLE - METALLIC

TOTAL BG	59,889,917.27	24.36	2,458,889.35	11.69	28,740,694.79
TOTAL ELG	44,963,087.94	15.42	2,916,743.76	13.25	38,645,134.11
TOTAL ALL	104,853,005.21	19.51	5,375,633.10	12.54	67,385,828.92
LESS 1993	3,957,398.50				
12/31/1992	100,895,606.71				

COMMONWEALTH TELEPHONE COMPANY

ACCOUNT 42210 (2422.10) UNDERGROUND CABLE - NONMETALLIC

CALCULATION OF COMPOSITE REMAINING LIVES
 BASED UPON A COMPOSITE OF BROAD GROUP/EQUAL LIFE GROUP PROCEDURES
 AS OF DECEMBER 31, 1992 AND 1/2 THE ESTIMATED 1993 ADDITIONS
 ELG VINTAGES - 1987 AND SUBSEQUENT

AVERAGE SERVICE LIFE: 25.

IOWA CURVE... R2

YEAR	ORIGINAL COST	AVERAGE SERVICE LIFE	AVERAGE ANNUAL ACCRUAL	AVERAGE REMAINING LIFE	FUTURE ANNUAL ACCRUALS
(1)	(2)	(3)	(4)	(5)	(6)
1979	7,108.58	25.00	284.34	13.88	3,947.55
1985	23,055.35	25.00	922.21	18.51	17,074.17
1986	32,275.61	25.00	1,291.02	19.34	24,966.78
1987	61,749.26	22.05	2,800.61	16.55	46,345.92
1988	5,216.44	21.55	242.09	17.05	4,127.05
1989	38,472.31	21.00	1,831.67	17.50	32,061.46
1990	74,270.03	20.39	3,643.11	17.89	65,162.26
1991	124,213.36	19.63	6,328.81	18.13	114,720.14
1992	16,012.19	18.49	865.97	17.99	15,579.20
1993	8,030.50	16.72	480.21	16.72	8,030.50
TOTAL BG	62,439.54	25.00	2,497.58	18.41	45,988.50
TOTAL ELG	327,964.09	20.25	16,192.47	17.66	286,026.53
TOTAL ALL	390,403.63	20.89	18,690.06	17.76	332,015.03
LESS 1993	8,030.50				
12/31/1992	382,373.13				

COMMONWEALTH TELEPHONE COMPANY

ACCOUNT 422.51 (2422.51) UNDERGROUND CABLE - METALLIC

CALCULATION OF COMPOSITE AVERAGE REMAINING LIVES
 BASED UPON COMPOSITE OF BROAD GROUP/EQUAL LIFE GROUP PROCEDURES
 AS OF DECEMBER 31, 1992 AND 1/2 OF 1993 ESTIMATED ADDITIONS
 ELG VINTAGES - 1987 AND SUBSEQUENT

<u>YEAR</u>	<u>ORIGINAL COST</u>	<u>AVERAGE SERVICE LIFE</u>	<u>AVERAGE ANNUAL ACCRUAL</u>	<u>AVERAGE REMAINING LIFE</u>	<u>FUTURE ANNUAL ACCRUALS</u>
UNKNOWN LOCATION					
INTERIM SURVIVOR CURVE: IOWA R0.5 33.0					
PROBABLE RETIREMENT YEAR: 2012					
1952	14,769.80	32.85	449.65	10.42	4,686.6
1953	82.25	32.79	2.51	10.72	26.9
1956	7,412.26	32.54	227.82	11.57	2,636.2
1957	7,872.10	32.43	242.78	11.84	2,874.0
1958	13,404.48	32.30	414.98	12.10	5,020.5
1959	4,360.77	32.16	135.58	12.35	1,674.5
1960	38,588.52	32.01	1,205.53	12.60	15,185.69
1961	2,180.64	31.84	68.49	12.84	879.0
1962	25,579.74	31.65	808.10	13.07	10,560.0
1963	3,881.62	31.45	123.42	13.29	1,640.6
1964	5,768.52	31.23	184.70	13.51	2,495.7
1965	685.17	30.99	22.11	13.72	303.4
1966	125.42	30.74	4.08	13.93	56.8
1967	6,458.35	30.46	212.01	14.13	2,995.3
1968	49,136.41	30.17	1,628.68	14.32	23,323.9
1969	87,102.92	29.86	2,917.32	14.51	42,319.7
1970	15,717.78	29.53	532.34	14.69	7,817.6
1971	82,629.56	29.18	2,832.19	14.86	42,080.1
1972	49,892.42	28.81	1,732.07	15.02	26,021.7
1973	89,434.66	28.42	3,147.38	15.18	47,785.4
1974	85,875.02	28.01	3,066.23	15.34	47,020.8
1975	89,664.45	27.58	3,251.27	15.48	50,332.2
1976	188,392.54	27.13	6,943.91	15.62	108,464.0
1977	105,722.23	26.66	3,965.03	15.75	62,459.8
1978	38,163.14	26.18	1,457.86	15.88	23,149.0
1979	102,846.08	25.67	4,006.09	16.00	64,091.5
1980	38,587.92	25.15	1,534.40	16.11	24,722.2
1981	54,765.41	24.61	2,225.68	16.22	36,099.0
1982	72,398.23	24.05	3,010.91	16.32	49,140.7
1983	16,679.59	23.47	710.79	16.42	11,668.6
1984	5,971.16	22.87	261.10	16.51	4,309.8

COMMONWEALTH TELEPHONE COMPANY

ACCOUNT 422.51 (2422.51) UNDERGROUND CABLE - METALLIC

CALCULATION OF COMPOSITE AVERAGE REMAINING LIVES
 BASED UPON COMPOSITE OF BROAD GROUP/EQUAL LIFE GROUP PROCEDURES
 AS OF DECEMBER 31, 1992 AND 1/2 OF 1993 ESTIMATED ADDITIONS
 ELG VINTAGES - 1987 AND SUBSEQUENT

<u>YEAR</u>	<u>ORIGINAL COST</u>	<u>AVERAGE SERVICE LIFE</u>	<u>AVERAGE ANNUAL ACCRUAL</u>	<u>AVERAGE REMAINING LIFE</u>	<u>FUTURE ANNUAL ACCRUALS</u>
UNKNOWN LOCATION					
1985	17,257.67	22.26	775.44	16.59	12,866.52
1986	4,284.41	21.62	198.13	16.67	3,303.63
1987	132,374.36	20.17	6,562.89	14.67	96,278.44
1988	227,020.14	19.04	11,921.92	14.54	173,371.50
1989	96,427.28	17.85	5,401.71	14.35	77,521.29
1990	138,219.07	16.56	8,346.37	14.06	117,353.15
1991	153,080.98	15.08	10,147.91	13.58	137,859.12
1992	263,795.12	13.14	20,081.48	12.64	253,754.38
1993	136,505.50	10.61	12,865.64	10.61	136,505.50
TOTAL BG	1,325,691.24	27.45	48,298.58	15.28	738,012.07
TOTAL ELG	1,147,422.45	15.23	75,327.92	13.18	992,643.38
TOTAL ALL	2,473,113.69	20.00	123,626.50	14.00	1,730,655.44

COMMONWEALTH TELEPHONE COMPANY

ACCOUNT 422.51 (2422.51) UNDERGROUND CABLE - METALLIC

TOTAL BG	1,325,691.24	27.45	48,298.58	15.28	738,012.07
TOTAL ELG	1,147,422.45	15.23	75,327.92	13.18	992,643.38
TOTAL ALL	2,473,113.69	20.00	123,626.50	14.00	1,730,655.44
LESS 1993	136,505.50				
12/31/1992	2,336,608.19				

COMMONWEALTH TELEPHONE COMPANY

ACCOUNT 42310 (2423.10) BURIED CABLE - NONMETALLIC

CALCULATION OF COMPOSITE REMAINING LIVES
 BASED UPON A COMPOSITE OF BROAD GROUP/EQUAL LIFE GROUP PROCEDURES
 AS OF DECEMBER 31, 1992 AND 1/2 THE ESTIMATED 1993 ADDITIONS
 ELG VINTAGES - 1987 AND SUBSEQUENT

AVERAGE SERVICE LIFE: 25.

IOWA CURVE... R2

YEAR	ORIGINAL COST	AVERAGE SERVICE LIFE	AVERAGE ANNUAL ACCRUAL	AVERAGE REMAINING LIFE	FUTURE ANNUAL ACCRUALS
(1)	(2)	(3)	(4)	(5)	(6)
1979	73,330.81	25.00	2,933.23	13.88	40,722.22
1980	262.60	25.00	10.50	14.61	153.51
1985	9,497.20	25.00	379.89	18.51	7,033.37
1986	51,247.68	25.00	2,049.91	19.34	39,642.61
1987	13,109.81	22.05	594.59	16.55	9,839.57
1988	28,444.16	21.55	1,320.05	17.05	22,503.94
1989	25,221.89	21.00	1,200.82	17.50	21,019.03
1990	24,274.11	20.39	1,190.70	17.89	21,297.36
1991	96,112.92	19.63	4,897.06	18.13	88,767.32
1992	22,778.73	18.49	1,231.92	17.99	22,162.77
1993	10,595.00	16.72	633.56	16.72	10,595.00
TOTAL BG	134,338.29	25.00	5,373.53	16.29	87,551.70
TOTAL ELG	220,536.62	19.92	11,068.70	17.72	196,185.00
TOTAL ALL	354,874.91	21.58	16,442.24	17.26	283,736.70
LESS 1993	10,595.00				
12/31/1992	344,279.91				

COMMONWEALTH TELEPHONE COMPANY

ACCOUNT 423.51 (2423.51) BURIED CABLE - METALLIC

CALCULATION OF COMPOSITE AVERAGE REMAINING LIVES
 BASED UPON COMPOSITE OF BROAD GROUP/EQUAL LIFE GROUP PROCEDURES
 AS OF DECEMBER 31, 1992 AND 1/2 OF 1993 ESTIMATED ADDITIONS
 ELG VINTAGES - 1987 AND SUBSEQUENT

<u>YEAR</u>	<u>ORIGINAL COST</u>	<u>AVERAGE SERVICE LIFE</u>	<u>AVERAGE ANNUAL ACCRUAL</u>	<u>AVERAGE REMAINING LIFE</u>	<u>FUTURE ANNUAL ACCRUALS</u>
UNKNOWN LOCATION					
INTERIM SURVIVOR CURVE: IOWA R3			24.0		
PROBABLE RETIREMENT YEAR: 2012					
1966	4,954.62	24.00	206.43	3.80	785.14
1967	38,224.78	24.00	1,592.60	4.19	6,679.40
1968	153,826.46	24.00	6,409.05	4.62	29,626.81
1969	210,840.75	24.00	8,784.51	5.09	44,721.38
1970	305,369.53	24.00	12,722.97	5.60	71,239.08
1971	621,336.68	24.00	25,887.49	6.15	159,122.53
1972	587,079.01	24.00	24,460.17	6.73	164,659.45
1973	846,531.88	24.00	35,270.28	7.35	259,309.64
1974	892,611.35	24.00	37,191.99	8.00	297,691.67
1975	1,110,545.69	24.00	46,280.66	8.68	401,881.99
1976	725,245.70	23.99	30,236.65	9.38	283,760.75
1977	628,641.09	23.97	26,231.21	10.10	264,965.88
1978	1,076,699.65	23.93	44,993.27	10.83	487,126.59
1979	1,115,290.38	23.87	46,714.73	11.55	539,752.75
1980	1,310,757.00	23.79	55,093.42	12.28	676,350.46
1981	1,360,264.04	23.67	57,458.02	12.99	746,114.25
1982	950,575.22	23.51	40,425.25	13.67	552,723.76
1983	1,051,719.21	23.31	45,128.23	14.33	646,697.38
1984	1,270,527.11	23.04	55,144.83	14.95	824,444.06
1985	1,506,558.94	22.71	66,328.35	15.53	1,029,929.42
1986	1,395,815.29	22.32	62,525.84	16.06	1,004,024.69
1987	1,633,808.46	20.70	78,909.36	15.20	1,199,806.98
1988	1,559,481.66	20.16	77,351.77	15.66	1,211,398.69
1989	1,984,329.50	19.58	101,369.65	16.08	1,629,535.71
1990	2,240,183.83	18.94	118,255.01	16.44	1,944,546.31
1991	2,909,333.59	18.26	159,346.97	16.76	2,670,313.13
1992	3,791,685.49	17.48	216,853.80	16.98	3,683,258.59
1993	1,396,659.50	16.59	84,186.01	16.59	1,396,659.50
TOTAL BG	17,163,414.38	23.54	729,085.96	11.65	8,491,607.07
TOTAL ELG	15,515,482.03	18.55	836,272.57	16.42	13,735,518.92
TOTAL ALL	32,678,896.41	20.88	1,565,358.53	14.20	22,227,125.99

COMMONWEALTH TELEPHONE COMPANY

ACCOUNT 423.51 (2423.51) BURIED CABLE - METALLIC

CALCULATION OF COMPOSITE AVERAGE REMAINING LIVES
 BASED UPON COMPOSITE OF BROAD GROUP/EQUAL LIFE GROUP PROCEDURES
 AS OF DECEMBER 31, 1992 AND 1/2 OF 1993 ESTIMATED ADDITIONS
 ELG VINTAGES - 1987 AND SUBSEQUENT

<u>YEAR</u>	<u>ORIGINAL COST</u>	<u>AVERAGE SERVICE LIFE</u>	<u>AVERAGE ANNUAL ACCRUAL</u>	<u>AVERAGE REMAINING LIFE</u>	<u>FUTURE ANNUAL ACCRUALS</u>
UNKNOWN LOCATION					
COMMONWEALTH TELEPHONE COMPANY					
ACCOUNT 423.51 (2423.51) BURIED CABLE - METALLIC					
TOTAL BG	17,163,414.38	23.54	729,085.96	11.65	8,491,607.0
TOTAL ELG	15,515,482.03	18.55	836,272.57	16.42	13,735,518.92
TOTAL ALL	32,678,896.41	20.88	1,565,358.53	14.20	22,227,125.9
LESS 1993	1,396,659.50				
12/31/1992	31,282,236.91				

COMMONWEALTH TELEPHONE COMPANY

ACCOUNT 42610 (2426.10) INTRABUILDING CABLE - NONMETALLIC

CALCULATION OF COMPOSITE REMAINING LIVES
 BASED UPON A COMPOSITE OF BROAD GROUP/EQUAL LIFE GROUP PROCEDURES
 AS OF DECEMBER 31, 1992 AND 1/2 THE ESTIMATED 1993 ADDITIONS
 ELG VINTAGES - 1987 AND SUBSEQUENT

AVERAGE SERVICE LIFE: 25.

IOWA CURVE... R2

YEAR	ORIGINAL COST	AVERAGE SERVICE LIFE	AVERAGE ANNUAL ACCRUAL	AVERAGE REMAINING LIFE	FUTURE ANNUAL ACCRUALS
(1)	(2)	(3)	(4)	(5)	(6)
1983	17,041.77	25.00	681.67	16.91	11,525.81
1987	6,672.77	22.05	302.64	16.55	5,008.25
1993	10,595.00	16.72	633.56	16.72	10,595.00
TOTAL BG	17,041.77	25.00	681.67	16.91	11,525.81
TOTAL ELG	17,267.77	18.44	936.20	16.67	15,603.25
TOTAL ALL	34,309.54	21.21	1,617.87	16.77	27,129.06
LESS 1993	10,595.00				
12/31/1992	23,714.54				

COMMONWEALTH TELEPHONE COMPANY

ACCOUNT 42651 (2426.51) INTRABUILDING CABLE - METALLIC

CALCULATION OF COMPOSITE REMAINING LIVES
 BASED UPON A COMPOSITE OF BROAD GROUP/EQUAL LIFE GROUP PROCEDURES
 AS OF DECEMBER 31, 1992 AND 1/2 THE ESTIMATED 1993 ADDITIONS
 ELG VINTAGES - 1987 AND SUBSEQUENT

AVERAGE SERVICE LIFE: 25.

IOWA CURVE... R2

YEAR	ORIGINAL COST	AVERAGE SERVICE LIFE	AVERAGE ANNUAL ACCRUAL	AVERAGE REMAINING LIFE	FUTURE ANNUAL ACCRUALS
(1)	(2)	(3)	(4)	(5)	(6)
1992	1,707.90	18.49	92.37	17.99	1,661.72
1993	1,168.00	16.72	69.84	16.72	1,168.00
TOTAL BG	0.00	0.00	0.00	0.00	0.00
TOTAL ELG	2,875.90	17.73	162.21	17.44	2,829.72
TOTAL ALL	2,875.90	17.73	162.21	17.44	2,829.72
LESS 1993	1,168.00				
12/31/1992	1,707.90				

COMMONWEALTH TELEPHONE COMPANY

ACCOUNT 43100 (2431.00) AERIAL WIRE

CALCULATION OF COMPOSITE REMAINING LIVES
 BASED UPON A COMPOSITE OF BROAD GROUP/EQUAL LIFE GROUP PROCEDURES
 AS OF DECEMBER 31, 1992 AND 1/2 THE ESTIMATED 1993 ADDITIONS
 ELG VINTAGES - 1987 AND SUBSEQUENT

AVERAGE SERVICE LIFE: 25.

IOWA CURVE... L0

YEAR	ORIGINAL COST	AVERAGE SERVICE LIFE	AVERAGE ANNUAL ACCRUAL	AVERAGE REMAINING LIFE	FUTURE ANNUAL ACCRUALS
(1)	(2)	(3)	(4)	(5)	(6)
1900	100.33	25.00	4.01	1.82	7.30
1905	30.39	25.00	1.22	2.64	3.21
1906	30.20	25.00	1.21	2.78	3.36
1907	18.02	25.00	0.72	2.91	2.10
1908	49.07	25.00	1.96	3.05	5.98
1909	59.17	25.00	2.37	3.18	7.53
1910	130.43	25.00	5.22	3.31	17.28
1911	34.37	25.00	1.37	3.44	4.73
1912	79.31	25.00	3.17	3.58	11.35
1913	8.92	25.00	0.36	3.71	1.32
1914	42.00	25.00	1.68	3.85	6.46
1915	938.98	25.00	37.56	3.98	149.53
1916	573.70	25.00	22.95	4.12	94.50
1917	310.67	25.00	12.43	4.26	52.90
1919	66.57	25.00	2.66	4.54	12.08
1920	182.93	25.00	7.32	4.68	34.25
1922	32.69	25.00	1.31	4.97	6.50
1923	0.93	25.00	0.04	5.12	0.19
1924	189.15	25.00	7.57	5.27	39.86
1925	43.21	25.00	1.73	5.42	9.37
1926	531.33	25.00	21.25	5.57	118.42
1927	1,864.74	25.00	74.59	5.73	427.14
1928	4,932.44	25.00	197.30	5.88	1,160.74
1929	670.71	25.00	26.83	6.04	162.09
1930	1,086.46	25.00	43.46	6.20	269.55
1931	716.64	25.00	28.67	6.37	182.46
1932	605.55	25.00	24.22	6.53	158.17
1933	219.17	25.00	8.77	6.70	58.71
1934	331.05	25.00	13.24	6.87	90.93
1935	1,064.55	25.00	42.58	7.04	299.70
1936	1,178.72	25.00	47.15	7.21	340.04
1937	3,594.66	25.00	143.79	7.39	1,062.36
1938	1,175.87	25.00	47.03	7.57	355.93
1939	910.86	25.00	36.43	7.75	282.32

COMMONWEALTH TELEPHONE COMPANY

ACCOUNT 43100 (2431.00) AERIAL WIRE

CALCULATION OF COMPOSITE REMAINING LIVES
 BASED UPON A COMPOSITE OF BROAD GROUP/EQUAL LIFE GROUP PROCEDURES
 AS OF DECEMBER 31, 1992 AND 1/2 THE ESTIMATED 1993 ADDITIONS
 ELG VINTAGES - 1987 AND SUBSEQUENT

AVERAGE SERVICE LIFE: 25.

IOWA CURVE... L0

YEAR	ORIGINAL COST	AVERAGE SERVICE LIFE	AVERAGE ANNUAL ACCRUAL	AVERAGE REMAINING LIFE	FUTURE ANNUAL ACCRUALS
(1)	(2)	(3)	(4)	(5)	(6)
1940	905.61	25.00	36.22	7.93	287.37
1941	954.84	25.00	38.19	8.12	310.12
1942	804.12	25.00	32.16	8.31	267.27
1943	222.91	25.00	8.92	8.50	75.80
1944	651.58	25.00	26.06	8.70	226.67
1945	498.69	25.00	19.95	8.90	177.44
1946	672.19	25.00	26.89	9.10	244.59
1947	1,081.10	25.00	43.24	9.30	402.23
1948	1,308.18	25.00	52.33	9.51	497.60
1949	2,461.40	25.00	98.46	9.72	957.05
1950	2,747.37	25.00	109.89	9.94	1,091.84
1951	2,292.94	25.00	91.72	10.15	931.25
1952	4,604.98	25.00	184.20	10.38	1,911.13
1953	5,801.34	25.00	232.05	10.60	2,459.98
1954	13,382.76	25.00	535.31	10.83	5,797.59
1955	10,089.70	25.00	403.59	11.06	4,465.17
1956	12,739.08	25.00	509.56	11.30	5,758.62
1957	15,969.93	25.00	638.80	11.54	7,373.43
1958	10,378.70	25.00	415.15	11.79	4,893.99
1959	17,420.22	25.00	696.81	12.04	8,388.74
1960	15,111.95	25.00	604.48	12.29	7,431.20
1961	16,679.07	25.00	667.16	12.55	8,374.90
1962	13,915.63	25.00	556.63	12.82	7,134.38
1963	19,809.11	25.00	792.36	13.09	10,369.14
1964	16,715.11	25.00	668.60	13.36	8,932.88
1965	16,934.08	25.00	677.36	13.64	9,239.12
1966	19,300.68	25.00	772.03	13.92	10,750.09
1967	27,775.31	25.00	1,111.01	14.21	15,792.63
1968	32,997.17	25.00	1,319.89	14.51	19,152.07
1969	37,749.74	25.00	1,509.99	14.81	22,365.85
1970	39,268.16	25.00	1,570.73	15.12	23,748.42
1971	45,477.57	25.00	1,819.10	15.43	28,074.11
1972	66,247.12	25.00	2,649.88	15.75	41,742.97
1973	61,525.58	25.00	2,461.02	16.08	39,570.73

COMMONWEALTH TELEPHONE COMPANY

ACCOUNT 43100 (2431.00) AERIAL WIRE

CALCULATION OF COMPOSITE REMAINING LIVES
 BASED UPON A COMPOSITE OF BROAD GROUP/EQUAL LIFE GROUP PROCEDURES
 AS OF DECEMBER 31, 1992 AND 1/2 THE ESTIMATED 1993 ADDITIONS
 ELG VINTAGES - 1987 AND SUBSEQUENT

AVERAGE SERVICE LIFE: 25.

IOWA CURVE... LO

YEAR	ORIGINAL COST	AVERAGE SERVICE LIFE	AVERAGE ANNUAL ACCRUAL	AVERAGE REMAINING LIFE	FUTURE ANNUAL ACCRUALS
(1)	(2)	(3)	(4)	(5)	(6)
1974	78,452.28	25.00	3,138.09	16.41	51,501.70
1975	104,691.05	25.00	4,187.64	16.75	70,148.77
1976	152,524.26	25.00	6,100.97	17.10	104,313.77
1977	178,563.91	25.00	7,142.56	17.45	124,648.63
1978	191,792.78	25.00	7,671.71	17.81	136,652.24
1979	186,977.87	25.00	7,479.11	18.18	135,977.20
1980	178,901.79	25.00	7,156.07	18.56	132,795.43
1981	201,539.89	25.00	8,061.60	18.94	152,696.79
1982	182,146.29	25.00	7,285.85	19.34	140,876.53
1983	186,566.14	25.00	7,462.65	19.74	147,332.58
1984	243,676.04	25.00	9,747.04	20.16	196,548.25
1985	272,042.28	25.00	10,881.69	20.60	224,217.11
1986	243,368.07	25.00	9,734.72	21.07	205,069.98
1987	359,772.24	19.46	18,489.74	13.96	258,078.66
1988	269,775.64	18.38	14,678.82	13.88	203,720.95
1989	329,057.17	17.25	19,078.86	13.75	262,281.15
1990	340,508.46	16.04	21,230.51	13.54	287,432.19
1991	275,761.05	14.70	18,758.37	13.20	247,623.49
1992	498,613.76	13.08	38,113.62	12.58	479,556.95
1993	223,516.00	11.43	19,555.25	11.43	223,516.00
TOTAL BG	2,957,540.36	25.00	118,301.61	17.98	2,127,413.73
TOTAL ELG	2,297,004.32	15.32	149,905.19	13.09	1,962,209.38
TOTAL ALL	5,254,544.68	19.59	268,206.80	15.25	4,089,623.11
LESS 1993	223,516.00				
12/31/1992	5,031,028.68				

COMMONWEALTH TELEPHONE COMPANY

ACCOUNT 44100 (2441.00) CONDUIT SYSTEMS

CALCULATION OF COMPOSITE REMAINING LIVES
 BASED UPON A COMPOSITE OF BROAD GROUP/EQUAL LIFE GROUP PROCEDURES
 AS OF DECEMBER 31, 1992 AND 1/2 THE ESTIMATED 1993 ADDITIONS
 ELG VINTAGES - 1987 AND SUBSEQUENT

AVERAGE SERVICE LIFE: 50.

IOWA CURVE... R4

YEAR	ORIGINAL COST	AVERAGE SERVICE LIFE	AVERAGE ANNUAL ACCRUAL	AVERAGE REMAINING LIFE	FUTURE ANNUAL ACCRUALS
(1)	(2)	(3)	(4)	(5)	(6)
1949	6,532.86	50.00	130.66	11.01	1,438.06
1951	5,199.82	50.00	104.00	12.35	1,284.12
1952	28,436.86	50.00	568.74	13.04	7,416.15
1953	3,194.91	50.00	63.90	13.75	878.30
1956	7,342.59	50.00	146.85	15.95	2,342.16
1957	8,800.71	50.00	176.01	16.71	2,941.87
1958	12,260.49	50.00	245.21	17.49	4,289.62
1959	63,370.81	50.00	1,267.42	18.29	23,179.25
1960	44,101.75	50.00	882.03	19.10	16,845.41
1961	930.80	50.00	18.62	19.92	370.88
1962	31,202.17	50.00	624.04	20.76	12,955.83
1965	12,090.21	50.00	241.80	23.36	5,647.66
1968	33,586.74	50.00	671.73	26.06	17,504.30
1969	172,520.68	50.00	3,450.41	26.98	93,090.62
1970	39,528.43	50.00	790.57	27.91	22,064.63
1971	127,032.84	50.00	2,540.66	28.85	73,293.98
1972	152,491.46	50.00	3,049.83	29.79	90,868.66
1973	101,559.83	50.00	2,031.20	30.75	62,454.91
1974	80,607.87	50.00	1,612.16	31.71	51,117.12
1975	45,479.43	50.00	909.59	32.67	29,718.37
1976	58,774.59	50.00	1,175.49	33.64	39,546.36
1977	119,325.18	50.00	2,386.50	34.62	82,613.37
1978	51,888.21	50.00	1,037.76	35.60	36,939.56
1979	45,109.01	50.00	902.18	36.58	32,999.20
1980	44,734.26	50.00	894.69	37.56	33,606.17
1981	1,982.06	50.00	39.64	38.55	1,528.14
1982	5,055.61	50.00	101.11	39.54	3,997.87
1984	6,792.68	50.00	135.85	41.52	5,641.12
1985	2,351.00	50.00	47.02	42.52	1,999.19
1986	37,282.36	50.00	745.65	43.51	32,445.64
1987	86,167.99	47.14	1,828.09	41.64	76,113.51
1988	538,351.44	47.11	11,427.57	42.61	486,927.40
1989	53,070.18	47.09	1,127.11	43.59	49,125.29
1990	86,486.81	47.06	1,837.79	44.56	81,892.33

COMMONWEALTH TELEPHONE COMPANY

ACCOUNT 44100 (2441.00) CONDUIT SYSTEMS

CALCULATION OF COMPOSITE REMAINING LIVES
 BASED UPON A COMPOSITE OF BROAD GROUP/EQUAL LIFE GROUP PROCEDURES
 AS OF DECEMBER 31, 1992 AND 1/2 THE ESTIMATED 1993 ADDITIONS
 ELG VINTAGES - 1987 AND SUBSEQUENT

AVERAGE SERVICE LIFE: 50.

IOWA CURVE... R4

YEAR	ORIGINAL COST	AVERAGE SERVICE LIFE	AVERAGE ANNUAL ACCRUAL	AVERAGE REMAINING LIFE	FUTURE ANNUAL ACCRUALS
(1)	(2)	(3)	(4)	(5)	(6)
1991	619,437.58	47.03	13,170.35	45.53	599,682.06
1992	127,471.35	47.00	2,712.41	46.50	126,115.14
1993	12,924.50	46.94	275.36	46.94	12,924.50
TOTAL BG	1,349,566.22	50.00	26,991.32	29.31	791,018.53
TOTAL ELG	1,523,909.85	47.07	32,378.68	44.25	1,432,780.23
TOTAL ALL	2,873,476.07	48.40	59,370.00	37.46	2,223,798.76
LESS 1993	12,924.50				
12/31/1992	2,860,551.57				