

Citizens Telecommunications Companies - Group #1

Summary of Exogenous Costs

Excluding ATS Targeting

Trans. 180

Exhibit 1.1-1

Page 1 of 1

		<u>Quantity</u>	<u>Source / Comments</u>
CMT Basket			
1	Regulatory Fees	0	n/a for this filing
2	TRS Costs	0	n/a for this filing
3	NANPA	0	n/a for this filing
4	Total Common Line	0	Sum of Lines 1..3
Traffic Sensitive Basket			
5	Regulatory Fees	0	n/a for this filing
6	TRS Costs	0	n/a for this filing
7	NANPA	0	n/a for this filing
8	Total Traffic Sensitive	0	Sum of Lines 5..7
Special Access Basket			
9	Regulatory Fees	0	n/a for this filing
10	TRS Costs	0	n/a for this filing
11	NANPA	0	n/a for this filing
12	Total Special Access	0	Sum of Lines 9..11

Citizens Telecommunications Companies - Group #1

Summary of Exogenous Costs Targeted to SBIs

Excluding ATS Targeting

Trans. 180

Exhibit 1.1-2

Page 1 of 2

	<u>Quantity</u>	<u>Source / Comments</u>
Traffic Sensitive Basket		
Database Access Band Undesignated		
1 Reg Fees	0	n/a for this filing
2 TRS	0	n/a for this filing
3 NANPA	0	n/a for this filing
4 Total Database Access Undesignated	0	Sum of Lines 1..3
Billing Name and Address Band		
5 Reg Fees	0	n/a for this filing
6 TRS	0	n/a for this filing
7 NANPA	0	n/a for this filing
8 Total Billing Name and Address Band	0	Sum of Lines 5..7
9 Total Traffic Sensitive Targeting	0	Line 4 + Line 8
10 Total Traffic Sensitive Exogenous Costs	0	Exhibit 1.1-1, Line 8
11 Non-Targeted TS Exogenous Costs	0	Line 10 - Line 9

Citizens Telecommunications Companies - Group #1

Summary of Exogenous Costs Targeted to SBIs

Excluding ATS Targeting

Trans. 180

Exhibit 1.1-2

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	Quantity	Source / Comments
Special Access Basket		
12 Voice Grade Band	0	no targeting below basket level
13 Audio/Video Band	0	no targeting below basket level
14 HiCap & DDS Band	0	no targeting below basket level
15 Total Special Access Targeting	0	Sum of lines 12,13,14
16 Total Special Access Exogenous Costs	0	Exhibit 1.1-1, Line 12
17 Non-Targeted Special Acc. Exog. Costs	0	Line 16 - Line 15

Citizens Telecommunications Companies - Group #1
Summary of Average Traffic Sensitive Rate Targeting to SBIs

Trans. 180
Exhibit 1.1-3
Page 1 of 1

	<u>Quantity</u>	<u>Source / Comments</u>
Traffic Sensitive Basket		
1 Local Switching Band	0	Exhibit 2.1-7, Line 800
2 Information	0	Exhibit 2.1-7, Line 810
3 Trunk Ports Band	0	Exhibit 2.1-7, Line 805
4 STP Ports Band	0	Exhibit 2.1-7, Line 815
5 Total Traffic Sensitive Targeting	0	Sum of lines 1..4
Trunking Basket		
6 Tandem Transport Band	0	Exhibit 2.1-7, Line 830
7 Voice Grade Band	0	Exhibit 2.1-7, Line 862
8 DS1 Sub-Band	0	Exhibit 2.1-7, Line 926
9 DS3 Sub-Band	0	Exhibit 2.1-7, Line 986
10 HiCap - Other	0	Exhibit 2.1-7, Line 1046
11 Total Trunking Targeting	0	Sum of lines 6..10

Citizens Telecommunications Companies - Group #2

Summary of Exogenous Costs

Excluding ATS Targeting

Trans. 180

Exhibit 1.2-1

Page 1 of 1

		<u>Quantity</u>	<u>Source / Comments</u>
CMT Basket			
1	Regulatory Fees	0	n/a for this filing
2	TRS Costs	0	n/a for this filing
3	NANPA	0	n/a for this filing
4	Total Common Line	0	Sum of Lines 1..3
Traffic Sensitive Basket			
5	Regulatory Fees	0	n/a for this filing
6	TRS Costs	0	n/a for this filing
7	NANPA	0	n/a for this filing
8	Total Traffic Sensitive	0	Sum of Lines 5..7
Special Access Basket			
9	Regulatory Fees	0	n/a for this filing
10	TRS Costs	0	n/a for this filing
11	NANPA	0	n/a for this filing
12	Total Special Access	0	Sum of Lines 9..11

Citizens Telecommunications Companies - Group #2
Summary of Exogenous Costs Targeted to SBIs
Excluding ATS Targeting

Trans. 180
Exhibit 1.2-2
Page 1 of 2

	<u>Quantity</u>	<u>Source / Comments</u>
Traffic Sensitive Basket		
Database Access Band Undesignated		
1 Reg Fees	0	n/a for this filing
2 TRS	0	n/a for this filing
3 NANPA	0	n/a for this filing
4 Total Database Access Undesignated	0	Sum of Lines 1..3
Billing Name and Address Band		
5 Reg Fees	0	n/a for this filing
6 TRS	0	n/a for this filing
7 NANPA	0	n/a for this filing
8 Total Billing Name and Address Band	0	Sum of Lines 5..7
9 Total Traffic Sensitive Targeting	0	Line 4 + Line 8
10 Total Traffic Sensitive Exogenous Costs	0	Exhibit 1.2-1, Line 8
11 Non-Targeted TS Exogenous Costs	0	Line 10 - Line 9

Citizens Telecommunications Companies - Group #2
Summary of Exogenous Costs Targeted to SBIs
Excluding ATS Targeting

Trans. 180
Exhibit 1.2-2
Page 2 of 2

	Quantity	<u>Source / Comments</u>
Special Access Basket		
12 Voice Grade Band	0	no targeting below basket level
13 Audio/Video Band	0	no targeting below basket level
14 HiCap & DDS Band	0	no targeting below basket level
15 Total Special Access Targeting	0	Sum of lines 12,13,14
16 Total Special Access Exogenous Costs	0	Exhibit 1.2-1, Line 12
17 Non-Targeted Special Acc. Exog. Costs	0	Line 16 - Line 15

Citizens Telecommunications Companies - Group #2
Summary of Average Traffic Sensitive Rate Targeting to SBIs

Trans. 180
Exhibit 1.2-3
Page 1 of 1

	<u>Quantity</u>	<u>Source / Comments</u>
Traffic Sensitive Basket		
1 Local Switching Band	0	Exhibit 2.2-7, Line 800
2 Information	0	Exhibit 2.2-7, Line 810
3 Trunk Ports Band	0	Exhibit 2.2-7, Line 805
4 STP Ports Band	0	Exhibit 2.2-7, Line 815
5 Total Traffic Sensitive Targeting	0	Sum of lines 1..4
Trunking Basket		
6 Tandem Transport Band	0	Exhibit 2.2-7, Line 830
7 Voice Grade Band	0	Exhibit 2.2-7, Line 862
8 DS1 Sub-Band	0	Exhibit 2.2-7, Line 926
9 DS3 Sub-Band	0	Exhibit 2.2-7, Line 986
10 HiCap - Other	0	Exhibit 2.2-7, Line 1046
11 Total Trunking Targeting	0	Sum of lines 6..10

Citizens Telecommunications Companies - Group #3

Summary of Exogenous Costs

Excluding ATS Targeting

Trans. 180

Exhibit 1.3-1

Page 1 of 1

		<u>Quantity</u>	<u>Source / Comments</u>
CMT Basket			
1	Regulatory Fees	0	n/a for this filing
2	TRS Costs	0	n/a for this filing
3	NANPA	0	n/a for this filing
4	Total Common Line	0	Sum of Lines 1..3
Traffic Sensitive Basket			
5	Regulatory Fees	0	n/a for this filing
6	TRS Costs	0	n/a for this filing
7	NANPA	0	n/a for this filing
8	Total Traffic Sensitive	0	Sum of Lines 5..7
Special Access Basket			
9	Regulatory Fees	0	n/a for this filing
10	TRS Costs	0	n/a for this filing
11	NANPA	0	n/a for this filing
12	Total Special Access	0	Sum of Lines 9..11

Citizens Telecommunications Companies - Group #3
Summary of Exogenous Costs Targeted to SBIs
Excluding ATS Targeting

Trans. 180
Exhibit 1.3-2
Page 1 of 2

	<u>Quantity</u>	<u>Source / Comments</u>
Traffic Sensitive Basket		
Database Access Band Undesignated		
1 Reg Fees	0	n/a for this filing
2 TRS	0	n/a for this filing
3 NANPA	0	n/a for this filing
4 Total Database Access Undesignated	0	Sum of Lines 1..3
Billing Name and Address Band		
5 Reg Fees	0	n/a for this filing
6 TRS	0	n/a for this filing
7 NANPA	0	n/a for this filing
8 Total Billing Name and Address Band	0	Sum of Lines 5..7
9 Total Traffic Sensitive Targeting	0	Line 4 + Line 8
10 Total Traffic Sensitive Exogenous Costs	0	Exhibit 1.3-1, Line 8
11 Non-Targeted TS Exogenous Costs	0	Line 10 - Line 9

Citizens Telecommunications Companies - Group #3
Summary of Exogenous Costs Targeted to SBIs
Excluding ATS Targeting

Trans. 180
Exhibit 1.3-2
Page 2 of 2

	Quantity	<u>Source / Comments</u>
Special Access Basket		
12 Voice Grade Band	0	no targeting below basket level
13 Audio/Video Band	0	no targeting below basket level
14 HiCap & DDS Band	0	no targeting below basket level
15 Total Special Access Targeting	0	Sum of lines 12,13,14
16 Total Special Access Exogenous Costs	0	Exhibit 1.3-1, Line 12
17 Non-Targeted Special Acc. Exog. Costs	0	Line 16 - Line 15

Citizens Telecommunications Companies - Group #3
Summary of Average Traffic Sensitive Rate Targeting to SBIs

Trans. 180
Exhibit 1.3-3
Page 1 of 1

	Quantity	Source / Comments
Traffic Sensitive Basket		
1 Local Switching Band	0	Exhibit 2.3-7, Line 800
2 Information	0	Exhibit 2.3-7, Line 810
3 Trunk Ports Band	0	Exhibit 2.3-7, Line 805
4 STP Ports Band	0	Exhibit 2.3-7, Line 815
5 Total Traffic Sensitive Targeting	0	Sum of lines 1..4
Trunking Basket		
6 Tandem Transport Band	0	Exhibit 2.3-7, Line 830
7 Voice Grade Band	0	Exhibit 2.3-7, Line 862
8 DS1 Sub-Band	0	Exhibit 2.3-7, Line 926
9 DS3 Sub-Band	0	Exhibit 2.3-7, Line 986
10 HiCap - Other	0	Exhibit 2.3-7, Line 1046
11 Total Trunking Targeting	0	Sum of lines 6..10

Citizens Telecommunications Companies - Group #4

Summary of Exogenous Costs

Excluding ATS Targeting

Trans. 180

Exhibit 1.4-1

Page 1 of 1

		<u>Quantity</u>	<u>Source / Comments</u>
CMT Basket			
1	Regulatory Fees	0	n/a for this filing
2	TRS Costs	0	n/a for this filing
3	NANPA	0	n/a for this filing
4	Total Common Line	0	Sum of Lines 1..3
Traffic Sensitive Basket			
5	Regulatory Fees	0	n/a for this filing
6	TRS Costs	0	n/a for this filing
7	NANPA	0	n/a for this filing
8	Total Traffic Sensitive	0	Sum of Lines 5..7
Special Access Basket			
9	Regulatory Fees	0	n/a for this filing
10	TRS Costs	0	n/a for this filing
11	NANPA	0	n/a for this filing
12	Total Special Access	0	Sum of Lines 9..11

Citizens Telecommunications Companies - Group #4
Summary of Exogenous Costs Targeted to SBIs
Excluding ATS Targeting

Trans. 180
Exhibit 1.4-2
Page 1 of 2

	<u>Quantity</u>	<u>Source / Comments</u>
Traffic Sensitive Basket		
Database Access Band Undesignated		
1 Reg Fees	0	n/a for this filing
2 TRS	0	n/a for this filing
3 NANPA	0	n/a for this filing
4 Total Database Access Undesignated	0	Sum of Lines 1..3
Billing Name and Address Band		
5 Reg Fees	0	n/a for this filing
6 TRS	0	n/a for this filing
7 NANPA	0	n/a for this filing
8 Total Billing Name and Address Band	0	Sum of Lines 5..7
9 Total Traffic Sensitive Targeting	0	Line 4 + Line 8
10 Total Traffic Sensitive Exogenous Costs	0	Exhibit 1.4-1, Line 8
11 Non-Targeted TS Exogenous Costs	0	Line 10 - Line 9

Citizens Telecommunications Companies - Group #4
Summary of Exogenous Costs Targeted to SBIs
Excluding ATS Targeting

Trans. 180
Exhibit 1.4-2
Page 2 of 2

	Quantity	<u>Source / Comments</u>
Special Access Basket		
12 Voice Grade Band	0	no targeting below basket level
13 Audio/Video Band	0	no targeting below basket level
14 HiCap & DDS Band	0	no targeting below basket level
15 Total Special Access Targeting	0	Sum of lines 12,13,14
16 Total Special Access Exogenous Costs	0	Exhibit 1.4-1, Line 12
17 Non-Targeted Special Acc. Exog. Costs	0	Line 16 - Line 15

Citizens Telecommunications Companies - Group #4
Summary of Average Traffic Sensitive Rate Targeting to SBIs

Trans. 180
Exhibit 1.4-3
Page 1 of 1

	Quantity	Source / Comments
Traffic Sensitive Basket		
1 Local Switching Band	0	Exhibit 2.4-7, Line 800
2 Information	0	Exhibit 2.4-7, Line 810
3 Trunk Ports Band	0	Exhibit 2.4-7, Line 805
4 STP Ports Band	0	Exhibit 2.4-7, Line 815
5 Total Traffic Sensitive Targeting	0	Sum of lines 1..4
Trunking Basket		
6 Tandem Transport Band	0	Exhibit 2.4-7, Line 830
7 Voice Grade Band	0	Exhibit 2.4-7, Line 862
8 DS1 Sub-Band	0	Exhibit 2.4-7, Line 926
9 DS3 Sub-Band	0	Exhibit 2.4-7, Line 986
10 HiCap - Other	0	Exhibit 2.4-7, Line 1046
11 Total Trunking Targeting	0	Sum of lines 6..10

Citizens Telecommunications Companies - Group #5

Summary of Exogenous Costs

Excluding ATS Targeting

Trans. 180

Exhibit 1.5-1

Page 1 of 1

		<u>Quantity</u>	<u>Source / Comments</u>
CMT Basket			
1	Regulatory Fees	0	n/a for this filing
2	TRS Costs	0	n/a for this filing
3	NANPA	0	n/a for this filing
4	Total Common Line	0	Sum of Lines 1..3
Traffic Sensitive Basket			
5	Regulatory Fees	0	n/a for this filing
6	TRS Costs	0	n/a for this filing
7	NANPA	0	n/a for this filing
8	Total Traffic Sensitive	0	Sum of Lines 5..7
Special Access Basket			
9	Regulatory Fees	0	n/a for this filing
10	TRS Costs	0	n/a for this filing
11	NANPA	0	n/a for this filing
12	Total Special Access	0	Sum of Lines 9..11

Citizens Telecommunications Companies - Group #5

Summary of Exogenous Costs Targeted to SBIs

Excluding ATS Targeting

Trans. 180

Exhibit 1.5-2

Page 1 of 2

	<u>Quantity</u>	<u>Source / Comments</u>
Traffic Sensitive Basket		
Database Access Band Undesignated		
1 Reg Fees	0	n/a for this filing
2 TRS	0	n/a for this filing
3 NANPA	0	n/a for this filing
4 Total Database Access Undesignated	0	Sum of Lines 1..3
Billing Name and Address Band		
5 Reg Fees	0	n/a for this filing
6 TRS	0	n/a for this filing
7 NANPA	0	n/a for this filing
8 Total Billing Name and Address Band	0	Sum of Lines 5..7
9 Total Traffic Sensitive Targeting	0	Line 4 + Line 8
10 Total Traffic Sensitive Exogenous Costs	0	Exhibit 1.5-1, Line 8
11 Non-Targeted TS Exogenous Costs	0	Line 10 - Line 9

Citizens Telecommunications Companies - Group #5
Summary of Exogenous Costs Targeted to SBIs
Excluding ATS Targeting

Trans. 180
Exhibit 1.5-2
Page 2 of 2

	Quantity	Source / Comments
Special Access Basket		
12 Voice Grade Band	0	no targeting below basket level
13 Audio/Video Band	0	no targeting below basket level
14 HiCap & DDS Band	0	no targeting below basket level
15 Total Special Access Targeting	0	Sum of lines 12,13,14
16 Total Special Access Exogenous Costs	0	Exhibit 1.5-1, Line 12
17 Non-Targeted Special Acc. Exog. Costs	0	Line 16 - Line 15

Citizens Telecommunications Companies - Group #5
Summary of Average Traffic Sensitive Rate Targeting to SBIs

Trans. 180
Exhibit 1.5-3
Page 1 of 1

	<u>Quantity</u>	<u>Source / Comments</u>
Traffic Sensitive Basket		
1 Local Switching Band	0	Exhibit 2.5-7, Line 800
2 Information	0	Exhibit 2.5-7, Line 810
3 Trunk Ports Band	0	Exhibit 2.5-7, Line 805
4 STP Ports Band	0	Exhibit 2.5-7, Line 815
5 Total Traffic Sensitive Targeting	0	Sum of lines 1..4
Trunking Basket		
6 Tandem Transport Band	0	Exhibit 2.5-7, Line 830
7 Voice Grade Band	0	Exhibit 2.5-7, Line 862
8 DS1 Sub-Band	0	Exhibit 2.5-7, Line 926
9 DS3 Sub-Band	0	Exhibit 2.5-7, Line 986
10 HiCap - Other	0	Exhibit 2.5-7, Line 1046
11 Total Trunking Targeting	0	Sum of lines 6..10

Citizens Telecommunications Companies - Group #1
CMT Exogenous Cost Change Factor

Trans. 180
Exhibit 2.1-1

	<u>Quantity</u>	<u>Source / Comments</u>
1 Total exogenous changes (delta Z)	0	Exhibit 1.1-1, Line 4
2 Total EUCL Lines	9,411,640	Base Period Demand
3 CMT Exogenous per line	0.000000	Line 1 / Line 2
4 CMT Revenue per Line at time t-1	9.612567	Trans. 179
5 Exogenous Cost Change Factor	1.00000000	1 + (Line 3 / Line 4)
6 CMT Revenue per Line at time t	9.612567	Line 4 * Line 5

Citizens Telecommunications Companies - Group #1
Price Cap Index Calculation

Trans. 180
Exhibit 2.1-2

		(A) Traffic Sensitive	(B) Trunking	(C) Inter- exchange	(D) Special Access
	Source / Comments				
1	GDP-PI	Not an annual filing	0.0000%	0.0000%	0.0000%
2	Productivity factor (X)	47 CFR 61.45	0.0000%	0.0000%	0.0000%
3	GDP-PI - X	Line 1 - Line 2	0.0000%	0.0000%	0.0000%
4	Existing PCI [PCI(t-1)]	Trans. 179	24.4118	27.0731	61.2620
5	Exogenous Changes (delta Z)	Exhibit 1.1-1	\$0	\$0	\$0
6	Revenues (R)	Base Period Demand rated out (Revenues at Last PCI Update)	\$11,913,023	\$12,785,803	\$83,035,257
7	Delta Z / R	Line 5 / Line 6	0.0000	0.0000	0.0000
8	$W = (R + \text{Delta } Z) / R$	(Line 6 + Line 5) / Line 6	1.0000	1.0000	1.0000
9	$W * (\text{GDP-PI} - X)$	Line 8 * Line 3	0.0000	0.0000	0.0000
10	Targeted Revenue Differential		0	0	0
11	Proposed PCI (Non-Exog Only)	Line 4 - or - Line 4 * (1 + Line 3)	24.4118	27.0731	61.2620
12	Proposed PCI	Line 4 * (1 + Line 7 + (Line 10 / Line 6))	24.4118	27.0731	61.2620
13	% Change in PCI	(Line 12 / Line 4) - 1	0.0000%	0.0000%	0.0000%

Citizens Telecommunications Companies - Group #1

Calculation of g factor

Trans. 180

Exhibit 2.1-3

	<u>Quantity</u>	<u>Source / Comments</u>
1 Prior Base Period CCL MOU	2,390,254,215	Prior Base Period Demand
2 Prior Base Period Lines	815,450	Prior Base Period Demand / 12
3 Prior Base Period MOU per Line	2,931	Line 1 / Line 2
4 Base Period CCL MOU	2,243,464,125	Base Period Demand
5 Base Period Lines	784,303	Base Period Demand / 12
6 Base Period MOU per Line	2,860	Line 4 / Line 5
7 Access Line Change Factor	96.1805%	Line 5 / Line 2
8 g factor	-2.4139%	(Line 6 / Line 3) - 1
9 g factor used for targeting	0.00%	zero if no CCL allowed or no targeting, else Line 8

Citizens Telecommunications Companies - Group #1
Calculation of Transport Minutes for ATS Rate

Trans. 180
Exhibit 2.1-4

	<u>Quantity</u>	<u>Source / Comments</u>
1 ILEC Only TIC MOU	2,243,464,125	Base Period Demand
2 Less: MOU on detariffed facilities only	0	Base Period Demand
3 Connecting Co. Tandem MOU	29,648,301	Base Period Demand
4 Connecting Co. Direct MOU	0	Line 8 * Line 9
5 Total ILEC Transport MOU	2,273,112,426	Line 1 - Line 2 + Line 3 + Line 4
6 DS1's Direct to Conn. Co. Offices (PIU'd)	0.00	Base Period Demand in Price Caps
7 DS3's Direct to Conn. Co. Offices (PIU'd)	0.00	Base Period Demand in Price Caps
8 Conn. Co. VG Equiv. Direct Trunks	0	24 * Line 6 + 672 * Line 7
9 Assumed MOU per Direct Trunk	2,598	Trans. 42

Citizens Telecommunications Companies - Group #1
Calculation of Current ATS Rate and Aggregate Target

Trans. 180
Exhibit 2.1-5
Page 1 of 1

		(A) Total	(B) CMT	(C) Traffic Sens.	(D) Trunking
100	Local Switching	Exhibit 3.1-3, Lines 1..5, Col. F		5,833,007	
105	LS Trunk Ports	Exhibit 3.1-8, LINE 6, Col. F		3,948,645	
110	Info Surcharge	Exhibit 3.1-4, Line 3, Col. F		0	
115	STP Ports	Exhibit 3.1-9, Line 2, Col. F		0	
130	Tandem Switched Transport	Exhibit 3.1-10, Line 8, Col. F			3,767,469
160	VG Switched Transport	Exhibit 3.1-11, Line 8, Col. F			19,824
220	High Cap & Other Switched Transport	Exhibit 3.1-14, Line 6, Col. F			8,998,510
400	Total Traffic Sensitive-Related Revenue	Sum of Lines 100..220		9,781,652	12,785,803
410	Switched TS Revenue	Line 400, Col. C			
415	Switched Transport Revenue	Line 400, Col. D			
420	Local Switching MOU	Exhibit 3.1-3, Lines 1..5, Col. A			
430	LEC Transport MOU	Exhibit 2.1-4, Line 5			
440	Switched TS Revenue per MOU	Line 410 / Line 420			
450	Switched Transport Revenue per MOU	Line 415 / Line 430			
460	ATS Revenue per MOU	Line 440 + Line 450			
470	Original Target Avg TS MOU Rate	47 C.F.R 61.3(qq)(3)			
475	ATS Target Met in Prior Filing	Input			
478	Target Avg TS MOU Rate				
480	Amount Above Target	If Line 475 = "Yes" then 0, else Line 460 - Line 470, but max 0			

Citizens Telecommunications Companies - Group #1

Calculation of Initial Targeting Amount

 Trans. 180
 Exhibit 2.1-6
 Page 1 of 1

		(A) Total	(B) CMT	(C) Traffic Sens.	(D) Trunking
490	Maximum Revenue to Target	Line 480 * max of Ln 420 or 430, subj. to LS reduction rule	0		
500	GDP-PI	Not an annual filing	0.0000%	0.0000%	0.0000%
510	X	47 CFR 61.45	0.000000	0.000000	0.000000
520	g factor	Exhibit 2.1-3, Line 9	0.0000%		
530	CL MOU Revenue, excl. Marketing	Base period Demand rated out	0		
540	R	Base period Demand rated out	117,579,088	92,880,262	11,913,023
547	Reversal of Prior Yr Pooling Jurisdictions	Trans. 179 Exhibit H-1	2,865,881	2,865,881	
550	Initial Target Reduction	GDP-PI - X & g impacts	0	0	0
555	Transfer Targeting Revenue	None	0	0	
560	Actual Available Targeting Reduction	Ln 550 + Ln 555 (limited to - Ln 490)	0		
570	Revenue Remaining to Target	Line 490 + Line 560	0		
595	Percentage Reduction in LS	Initial CALLS filing only	0.00%		
600	Specified LS Revenue Reduction	Initial Restructure Only	0		
610	Amount of Calculated LS Reduction	Min(Line 600, Line 570)	0		
620	Final Revenue Remaining to Target	Line 570 - Line 610	0		
700	Required TIC Reduction	No remaining TIC	0		
710	Required Info Surcharge Reduction	No remaining Info Surcharge	0		
715	Residual Amount	Ln 560 - Ln 610 - Ln 700 - Ln 710	0		
720	Minimum Amount for Local Switching	Ln 715 * Exhibit 2.1-5, (Ln 100 / Ln 400)	0		
730	Max. Availa. for Other ATS Ratemaking	Line 715 - Line 720	0		

Citizens Telecommunications Companies - Group #1
Calculation of Amount Targeted and Proposed ATS Rate

Trans. 180
Exhibit 2.1-7
Page 1 of 1

		(A) Total	(B) CMT	(C) Traffic Sens.	(D) Trunking
<hr/>					
Actual Targeting Selected:					
800 Local Switching	selected reduction	0		0	
805 LS Trunk Ports	selected reduction	0		0	
810 Info Surcharge	selected reduction	0		0	
815 STP Ports	selected reduction	0		0	
830 Tandem Switched Transport	selected reduction	0			0
862 VG Switched Transport	selected reduction	0			0
926 DS1 Switched Transport	selected reduction	0			0
986 DS3 Switched Transport	selected reduction	0			0
1046 HiCap/Other Switched Transport	selected reduction	0			0
1100 Actual Targeting Amounts for PCIs	Sum of Lines 800..1046	0		0	0
1110 Proposed ATS Revenue	Line 1100 + Exhibit 2.1-5, Line 400	22,567,455		9,781,652	12,785,803
1120 Proposed ATS Rate	Line 1110 / Exhibit 2.1-5 Ln 420 or 430	0.009985		0.004360	0.005625
1130 ATS Cap for this Annual Filing Period	Exhibit 2.1-5, Line 460	0.009985			

Citizens Telecommunications Companies - Group #1
Calculation of EUCL Limits, PICC Rates, and CCL Rates

Trans. 180
Exhibit 2.1-8
Page 1 of 3

		(A) Total	(B) No Zone / Zone A	(C) Zone B
EUCL Demand Inputs				
100	Primary Res, SLB, & Lifeline Lines	Base period demand	6,921,919	6,921,919
110	NonPrimary Res & BRI ISDN Lines	Base period demand	305,338	305,338
120	MLB, Centrex, & PRI ISDN Lines	Base period demand	2,184,383	2,184,383
130	Total Local Exchange Lines	Sum of Lines 100..120	9,411,640	9,411,640
PICC Demand Inputs				
200	Total MLB & PRI ISDN PICCs	Base period demand	1,364,155	1,364,155
210	Total Bus. Centrex PICCs in groups > 9	Base period demand	309,751	309,751
220	Total Bus. Centrex Groups < 9 lines	Base period demand	60,623	60,623
MOU Demand Inputs				
300	Terminating Premium MOU	Base period demand	1,738,684,696	
310	Terminating Non-Premium MOU	Base period demand	0	
320	Terminating Chargeable MOU	Line 300 + 0.45 * Line 310	1,738,684,696	
330	Originating Premium MOU	Base period demand	504,779,429	
340	Originating Non-Premium MOU	Base period demand	0	
350	Originating Chargeable MOU	Line 330 + 0.45 * Line 340	504,779,429	
SLC/PICC Caps				
400	Primary Res/SLB EUCL Cap	47 C.F.R. 69.152	6.50	
410	NonPrimary Res/BRI EUCL Cap	47 C.F.R. 69.152	7.00	
420	MLB, PRI, & Centrex EUCL Cap	47 C.F.R. 69.152	9.20	
430	PICC Cap	47 C.F.R. 69.152	4.31	

Citizens Telecommunications Companies - Group #1
Calculation of EUCL Limits, PICC Rates, and CCL Rates

Trans. 180
Exhibit 2.1-8
Page 2 of 3

		(A) Total	(B) No Zone / Zone A	(C) Zone B
	Source / Comments			
440	Current Max CMT Revenue Per Line	Trans. 179		
		9.61		
450	Total CMT Exog Factor	Exhibit 2.1-1, Line 5		
		1.000000		
460	Proposed Max CMT Revenue per Line	Line 440 * Line 450		
		9.61		
	6/30/2000 Rates (Common Line + Marketing)			
470	NonPrimary Res/BRI EUCL Cap	Tariffed Rate as of 6/30/00		
		6.07		
480	MLB, PRI, & Centrex EUCL Cap	Tariffed Rate as of 6/30/00		
		9.20		
	CALLS Maximum Allowable EUCL Rates			
500	Primary Res/SLB EUCL Cap	Min of Line 400, Line 460		
		6.50		
510	NonPrimary Res/BRI EUCL Cap	Min of Ln 410, (Max of Ln 460,470)		
		7.00		
520	MLB, PRI, & Centrex EUCL Cap	Min of Ln 420, (Max of Ln 460,480)		
		9.20		
	CMT Rev vs. EUCL Rev at Max Allowable Rates			
600	Proposed Maximum CMT Revenue	Line 130 * Line 460		
		90,470,016		
610	Max Allowable PR, Lifeline, SLB Revenue	Line 100 * Line 500		
		44,992,474		
620	Max Allowable NonPrim Res, BRI Rev.	Line 110 * Line 510		
		2,137,366		
630	Max Allowable MLB, PRI, Ctx Revenue	Line 120 * Line 520		
		20,096,324		
640	Total Max Allowable EUCL Revenue	Sum of Lines 610..630		
		67,226,163		
650	Remaining CMT Revenue (Over-recovery)	Line 600 - Line 640		
		23,243,853		
652	Maximum Allowable PICC Revenue	Ln 430 * (Ln 200 + Ln 210 / 9 + Ln 220)		
		6,289,128		
660	Total USAC Receipts (at t)	Exhibit 3.1-2, Line 35		
		19,161,867		
665	Mandated CCL Revenue Reduction	none		
		0		
670	Voluntary Reduction	LEC choice		
		0		
680	Remaining Revenue (Over-Recovery)	Ln 650 - Ln 660 - Ln 665 - Ln 670		
		4,081,986		
685	Proposed Maximum CMT Revenue per Line	Ln 460 * (1 - (665 / Ln 130) / Ln 460)		
		9.61		

Citizens Telecommunications Companies - Group #1
Calculation of EUCL Limits, PICC Rates, and CCL Rates

Trans. 180
Exhibit 2.1-8
Page 3 of 3

		(A) Total	(B) No Zone / Zone A	(C) Zone B
Calculation of PICC for MLB, PRI ISDN, & Centrex				
800	MLB PICC Cap	Line 430	4.31	
810	MLB PICC Revenue Target	Max of zero, Line 680	4,081,986	
820	MLB PICC Target Rate	Line 810 / (Ln 200 + Ln 210 / 9 + Ln 220)	2.797424	
830	Maximum Average MLB PICC rate	Min of Line 800, Line 820	2.797424	
840	Maximum MLB PICC Revenue	Line 830 * Ln 200	3,816,121	
850	Maximum Centrex PICC Revenue	Line 830 * (Ln 210 / 9 + Ln 220)	265,865	
860	Total Maximum PICC Revenue	Line 840 + Line 850	4,081,986	
Calculation of CCL Rates and Revenue				
900	Local Switching Rate (Dec. 31, 1997)	records	0.01276734	
910	CCL Originating Rate (Dec. 31, 1997)	records	0.01000000	
920	Interconnection Rate (Dec. 31, 1997)	records	0.00582537	
930	Proposed Local Switching Rate	Exhibit 3.1-3, Line 2, Col. D	0.00260000	
940	Maximum Rate per Originating MOU	Sum of Lns 900..920 - Line 930	0.02599271	
950	Maximum CCL Revenue	Line 810 - Line 860	(0)	
960	Maximum CCL Orig Rate	Min of Line 940, Ln 950 / Ln 350	0.00000000	
970	Maximum CCL Term Rate	(Ln 950 - Ln 960 * Ln 350) / Ln 320	0.00000000	
980	Maximum Orig CCL Revenue	Line 960 * Line 350	0	
990	Maximum Term CCL Revenue	Line 970 * Line 320	0	
995	Total Max CCL Revenue	Line 980 + Line 990	0	
1100	Deaveraging Possible?	if Ln 680 > 0 No, else Yes	No	
1110	Pooling Revenue?	input	Yes	
1120	Will LEC Deaverage EUCL this filing?	LEC choice, if possible	No	
1130	TRP Form with Final EUCL Rates		CAP1	

Citizens Telecommunications Companies - Group #1

Manual Input of EUCL Rates to Avoid Over Recovery

Trans. 180

Exhibit 2.1-9

Page 1 of 1

		Source / Comments	Amount
	Calculation of Maximum Recoverable Revenue		
100	Maximum CMT Revenues	Exhibit 2.1-8, Line 600	N/A
110	Total USAC Receipts	Exhibit 2.1-8, Line 660	N/A
120	Mandated & Voluntary Reductions	Exhibit 2.1-8, Lines 665 and 670	N/A
130	Maximum Recoverable Revenues	Line 100 - Line 110 - Line 120	N/A
	CALLS Maximum Allowable EUCL Rates		
200	Primary Res/SLB EUCL Cap	Exhibit 2.1-8, Line 500	N/A
210	NonPrimary Res/BRI EUCL Cap	Exhibit 2.1-8, Line 510	N/A
220	MLB, PRI, & Centrex EUCL Cap	Exhibit 2.1-8, Line 520	N/A
	Final EUCL Rates		
400	Primary Res/SLB EUCL Rate	input	6.50
410	NonPrimary Res/BRI EUCL Rate	input	7.00
420	MLB, PRI, & Centrex EUCL Rate	input	9.20
	Final EUCL Revenue		
500	Primary Res/SLB EUCL Revenue	Line 400 * Exhibit 2.1-8, Line 100	N/A
510	NonPrimary Res/BRI EUCL Revenue	Line 410 * Exhibit 2.1-8, Line 110	N/A
520	MLB, PRI, & Centrex EUCL Revenue	Line 420 * Exhibit 2.1-8, Line 120	N/A
530	Total EUCL Revenue	Sum of Lines 500..520	N/A
600	Under (Over) Recovery	Line 530 - Line 130	N/A

Citizens Telecommunications Companies - Group #1

Allocation of Pooled Revenues

Trans. 180

Exhibit 2.1-10

Page 1 of 1

	Source / Comments	Amount
100 Pooling Amount	Exhibit 2.1-11, Line 3	5,735,406
105 TRP Form with Final EUCL Rates	Exhibit 2.1-8, Line 1130	CAP1
MLB Pooled Rates		
110 MLB, PRI, & Centrex EUCL Cap	Exhibit 2.1-8, Line 420	9.20
120 MLB, PRI, & Centrex EUCL Rate	Exhibit 2.1-8, Line 520	9.20
130 MLB, PRI, & Centrex Revenue below Cap	(Line 110 - Line 120) * MLB Lines	0
140 Pooling Revenue from MBL EUCLs	Min of Line 130, Line 100	0
150 Maximum Allowable MLB EUCL Rate	Ln 120 + Ln 140 / Exhibit 2.1-8, Line 120	9.20
155 Max Allowed MLB EUCL Revenues	Line 150 * Exhibit 2.1-8, Line 120	20,096,324
160 Remaining Pooled Revenue	Line 100 - Line 140	5,735,406
170 MLB PICC Cap	Exhibit 2.1-8, Line 430	4.31
180 Max Avg MLB, PRI, & Ctx PICC Rate	Exhibit 2.1-8, Line 830	2.80
190 MLB PICC Revenue Below Cap	(Ln 170 - Ln 180) * base year demand	2,207,142
200 Pooling Revenue from MLB PICC Rate	Min of Ln 160, Ln 190	2,207,142
210 Maximum Allowed MLB PICC Rate	Ln 180 + Ln 200 / base year demand	4.31
220 Max Allowed MLB PICC Revenue	Line 210 * base year demand	6,289,128
400 Unrecoverable Pool Revenues	Line 160 - Line 200	3,528,264

Citizens Telecommunications Companies - Group #1
Source of Pooled Revenues

Trans. 180
Exhibit 2.1-11
Page 1 of 1

	Source / Comments	Amount
1	Revenue to Pool from this Tariff Unit Trans. 179 Exhibit H-1	5,735,406
2	Shortfall Received from other Tariff Units Trans. 179 Exhibit H-1	0
3	Pool Revenue to Recover in this Tariff Unit Line 1 + Line 2	5,735,406

Citizens Telecommunications Companies - Group #2Trans. 180
Exhibit 2.2-1

	<u>Quantity</u>	<u>Source / Comments</u>
1 Total exogenous changes (delta Z)	0	Exhibit 1.2-1, Line 4
2 Total EUCL Lines	1,621,203	Base Period Demand
3 CMT Exogenous per line	0.000000	Line 1 / Line 2
4 CMT Revenue per Line at time t-1	13.892011	Trans. 179
5 Exogenous Cost Change Factor	1.00000000	1 + (Line 3 / Line 4)
6 CMT Revenue per Line at time t	13.892011	Line 4 * Line 5

Citizens Telecommunications Companies - Group #2

Price Cap Index Calculation

Traffic Sensitive Price Cap Basket

Trans. 180

Exhibit 2.2-2

		(A) Traffic Sensitive	(B) Trunking	(C) Inter- exchange	(D) Special Access
	Source / Comments				
1	GDP-PI	Not an annual filing	0.0000%	0.0000%	0.0000%
2	Productivity factor (X)	47 CFR 61.45	0.0000%	0.0000%	0.0000%
3	GDP-PI - X	Line 1 - Line 2	0.0000%	0.0000%	0.0000%
4	Existing PCI [PCI(t-1)]	Trans. 179	13.4455	16.8022	48.5879
5	Exogenous Changes (delta Z)	Exhibit 1.2-1	\$0	\$0	\$0
6	Revenues (R)	Base Period Demand rated out (Revenues at Last PCI Update)	\$2,452,477	\$1,682,889	\$13,940,855
7	Delta Z / R	Line 5 / Line 6	0.0000	0.0000	0.0000
8	$W = (R + \text{Delta } Z) / R$	(Line 6 + Line 5) / Line 6	1.0000	1.0000	1.0000
9	$W * (\text{GDP-PI} - X)$	Line 8 * Line 3	0.0000	0.0000	0.0000
10	Targeted Revenue Differential		0	0	0
11	Proposed PCI (Non-Exog Only)	Line 4 - or - Line 4 * (1 + Line 3)	13.4455	16.8022	48.5879
12	Proposed PCI	Line 4 * (1 + Line 7 + (Line 10 / Line 6))	13.4455	16.8022	48.5879
13	% Change in PCI	(Line 12 / Line 4) - 1	0.0000%	0.0000%	0.0000%

Citizens Telecommunications Companies - Group #2

Calculation of g factor

Trans. 180

Exhibit 2.2-3

	<u>Quantity</u>	<u>Source / Comments</u>
1 Prior Base Period CCL MOU	475,780,765	Prior Base Period Demand
2 Prior Base Period Lines	137,270	Prior Base Period Demand / 12
3 Prior Base Period MOU per Line	3,466	Line 1 / Line 2
4 Base Period CCL MOU	418,507,993	Base Period Demand
5 Base Period Lines	135,100	Base Period Demand / 12
6 Base Period MOU per Line	3,098	Line 4 / Line 5
7 Access Line Change Factor	98.4195%	Line 5 / Line 2
8 g factor	-10.6250%	(Line 6 / Line 3) - 1
9 g factor used for targeting	0.00%	zero if no CCL allowed or no targeting, else Line 8

Citizens Telecommunications Companies - Group #2
Calculation of Transport Minutes for ATS Rate

Trans. 180
Exhibit 2.2-4

	<u>Quantity</u>	<u>Source / Comments</u>
1 ILEC Only TIC MOU	418,507,993	Base Period Demand
2 Less: MOU on detariffed facilities only	0	Base Period Demand
3 Connecting Co. Tandem MOU	0	Base Period Demand
4 Connecting Co. Direct MOU	0	Line 8 * Line 9
5 Total ILEC Transport MOU	418,507,993	Line 1 - Line 2 + Line 3 + Line 4
6 DS1's Direct to Conn. Co. Offices (PIU'd)	0.00	Base Period Demand in Price Caps
7 DS3's Direct to Conn. Co. Offices (PIU'd)	0.00	Base Period Demand in Price Caps
8 Conn. Co. VG Equiv. Direct Trunks	0	24 * Line 6 + 672 * Line 7
9 Assumed MOU per Direct Trunk	1,436	Trans. 42

Citizens Telecommunications Companies - Group #2
Calculation of Current ATS Rate and Aggregate Target

Trans. 180
Exhibit 2.2-5
Page 1 of 1

		(A) Total	(B) CMT	(C) Traffic Sens.	(D) Trunking
100	Local Switching	Exhibit 3.2-3, Lines 1..5, Col. F		1,526,257	
105	LS Trunk Ports	Exhibit 3.2-8, Line 6, Col. F		635,208	
110	Info Surcharge	Exhibit 3.2-4, Line 3, Col. F		0	
115	STP Ports	Exhibit 3.2-9, Line 2, Col. F		0	
130	Tandem Switched Transport	Exhibit 3.2-10, Line 8, Col. F			620,661
160	VG Switched Transport	Exhibit 3.2-11, Line 7, Col. F			16,101
220	High Cap & Other Switched Transport	Exhibit 3.2-14, Line 6, Col. F			1,046,127
400	Total Traffic Sensitive-Related Revenue	Sum of Lines 100..220		2,161,465	1,682,889
410	Switched TS Revenue	Line 400, Col. C			
415	Switched Transport Revenue	Line 400, Col. D			
420	Local Switching MOU	Exhibit 3.2-3, Lines 1..5, Col. A			
430	LEC Transport MOU	Exhibit 2.2-4, Line 5			
440	Switched TS Revenue per MOU	Line 410 / Line 420			
450	Switched Transport Revenue per MOU	Line 415 / Line 430			
460	ATS Revenue per MOU	Line 440 + Line 450			
470	Original Target Avg TS MOU Rate	47 C.F.R 61.3(qq)(3)			
475	ATS Target Met in Prior Filing	Input			
478	Target Avg TS MOU Rate				
480	Amount Above Target	If Line 475 = "Yes" then 0, else Line 460 - Line 470, but max 0			

Citizens Telecommunications Companies - Group #2

Calculation of Initial Targeting Amount

Trans. 180

Exhibit 2.2-6

Page 1 of 1

		(A) Total	(B) CMT	(C) Traffic Sens.	(D) Trunking
490	Maximum Revenue to Target	Line 480 * max of Ln 420 or 430, subj. to LS reduction rule	0		
500	GDP-PI	Not an annual filing	0.0000%	0.0000%	0.0000%
510	X	47 CFR 61.45	0.000000	0.000000	0.000000
520	g factor	Exhibit 2.2-3, Line 9	0.0000%		
530	CL MOU Revenue, excl. Marketing	Base period Demand rated out	2,891,099		
540	R	Base period Demand rated out	26,668,650	22,533,284	2,452,477
					1,682,889
547	Reversal of Prior Yr Pooling Jurisdictions	Trans. 179 Exhibit H-1	1,222,637	1,222,637	
550	Initial Target Reduction	GDP-PI - X & g impacts	0	0	0
555	Transfer Targeting Revenue	None	0	0	
560	Actual Available Targeting Reduction	Ln 550 + Ln 555 (limited to - Ln 490)	0		
570	Revenue Remaining to Target	Line 490 + Line 560	0		
595	Percentage Reduction in LS	Initial CALLS filing only	0.00%		
600	Specified LS Revenue Reduction	Initial Restructure Only	0		
610	Amount of Calculated LS Reduction	Min(Line 600, Line 570)	0		
620	Final Revenue Remaining to Target	Line 570 - Line 610	0		
700	Required TIC Reduction	No remaining TIC	0		
710	Required Info Surcharge Reduction	No remaining Info Surcharge	0		
715	Residual Amount	Ln 560 - Ln 610 - Ln 700 - Ln 710	0		
720	Minimum Amount for Local Switching	Ln 715 * Exhibit 2.2-5, (Ln 100 / Ln 400)	0		
730	Max. Availa. for Other ATS Ratemaking	Line 715 - Line 720	0		

Citizens Telecommunications Companies - Group #2
Calculation of Amount Targeted and Proposed ATS Rate

Trans. 180
Exhibit 2.2-7
Page 1 of 1

		(A) Total	(B) CMT	(C) Traffic Sens.	(D) Trunking
<hr/>					
Actual Targeting Selected:					
800 Local Switching	selected reduction	0		0	
805 LS Trunk Ports	selected reduction	0		0	
810 Info Surcharge	selected reduction	0		0	
815 STP Ports	selected reduction	0		0	
830 Tandem Switched Transport	selected reduction	0			0
862 VG Switched Transport	selected reduction	0			0
926 DS1 Switched Transport	selected reduction	0			0
986 DS3 Switched Transport	selected reduction	0			0
1046 HiCap/Other Switched Transport	selected reduction	0			0
1100 Actual Targeting Amounts for PCIs	Sum of Lines 800..1046	0		0	0
1110 Proposed ATS Revenue	Line 1100 + Exhibit 2.2-5, Line 400	3,844,354		2,161,465	1,682,889
1120 Proposed ATS Rate	Line 1110 / Exhibit 2.2-5 Ln 420 or 430	0.009186		0.005165	0.004021
1130 ATS Cap for this Annual Filing Period	Exhibit 2.2-5, Line 460	0.009186			

Citizens Telecommunications Companies - Group #2
Calculation of EUCL Limits, PICC Rates, and CCL Rates

Trans. 180
Exhibit 2.2-8
Page 1 of 3

		(A) Total	(B) No Zone / Zone A	(C) Zone B
EUCL Demand Inputs				
100	Primary Res, SLB, & Lifeline Lines	Base period demand	1,173,567	1,173,567
110	NonPrimary Res & BRI ISDN Lines	Base period demand	44,223	44,223
120	MLB, Centrex, & PRI ISDN Lines	Base period demand	403,413	403,413
130	Total Local Exchange Lines	Sum of Lines 100..120	1,621,203	1,621,203
PICC Demand Inputs				
200	Total MLB & PRI ISDN PICCs	Base period demand	262,351	262,351
210	Total Bus. Centrex PICCs in groups > 9	Base period demand	46,364	46,364
220	Total Bus. Centrex Groups < 9 lines	Base period demand	12,698	12,698
MOU Demand Inputs				
300	Terminating Premium MOU	Base period demand	313,170,251	
310	Terminating Non-Premium MOU	Base period demand	0	
320	Terminating Chargeable MOU	Line 300 + 0.45 * Line 310	313,170,251	
330	Originating Premium MOU	Base period demand	105,337,742	
340	Originating Non-Premium MOU	Base period demand	0	
350	Originating Chargeable MOU	Line 330 + 0.45 * Line 340	105,337,742	
SLC/PICC Caps				
400	Primary Res/SLB EUCL Cap	47 C.F.R. 69.152	6.50	
410	NonPrimary Res/BRI EUCL Cap	47 C.F.R. 69.152	7.00	
420	MLB, PRI, & Centrex EUCL Cap	47 C.F.R. 69.152	9.20	
430	PICC Cap	47 C.F.R. 69.152	4.31	

Citizens Telecommunications Companies - Group #2

Calculation of EUCL Limits, PICC Rates, and CCL Rates

Trans. 180

Exhibit 2.2-8

Page 2 of 3

		(A) Total	(B) No Zone / Zone A	(C) Zone B
	Source / Comments			
440	Current Max CMT Revenue Per Line	Trans. 179		
		13.89		
450	Total CMT Exog Factor	Exhibit 2.2-1, Line 5		
		1.000000		
460	Proposed Max CMT Revenue per Line	Line 440 * Line 450		
		13.89		
	6/30/2000 Rates (Common Line + Marketing)			
470	NonPrimary Res/BRI EUCL Cap	Tariffed Rate as of 6/30/00		
		6.07		
480	MLB, PRI, & Centrex EUCL Cap	Tariffed Rate as of 6/30/00		
		9.20		
	CALLS Maximum Allowable EUCL Rates			
500	Primary Res/SLB EUCL Cap	Min of Line 400, Line 460		
		6.50		
510	NonPrimary Res/BRI EUCL Cap	Min of Ln 410, (Max of Ln 460,470)		
		7.00		
520	MLB, PRI, & Centrex EUCL Cap	Min of Ln 420, (Max of Ln 460,480)		
		9.20		
	CMT Rev vs. EUCL Rev at Max Allowable Rates			
600	Proposed Maximum CMT Revenue	Line 130 * Line 460		
		22,521,770		
610	Max Allowable PR, Lifeline, SLB Revenue	Line 100 * Line 500		
		7,628,186		
620	Max Allowable NonPrim Res, BRI Rev.	Line 110 * Line 510		
		309,561		
630	Max Allowable MLB, PRI, Ctx Revenue	Line 120 * Line 520		
		3,711,400		
640	Total Max Allowable EUCL Revenue	Sum of Lines 610..630		
		11,649,146		
650	Remaining CMT Revenue (Over-recovery)	Line 600 - Line 640		
		10,872,624		
652	Maximum Allowable PICC Revenue	Ln 430 * (Ln 200 + Ln 210 / 9 + Ln 220)		
		1,207,662		
660	Total USAC Receipts (at t)	Exhibit 3.2-2, Line 23		
		6,773,862		
665	Mandated CCL Revenue Reduction	none		
		0		
670	Voluntary Reduction	LEC choice		
		0		
680	Remaining Revenue (Over-Recovery)	Ln 650 - Ln 660 - Ln 665 - Ln 670		
		4,098,762		
685	Proposed Maximum CMT Revenue per Line	Ln 460 * (1 - (665 / Ln 130) / Ln 460)		
		13.89		

Citizens Telecommunications Companies - Group #2
Calculation of EUCL Limits, PICC Rates, and CCL Rates

Trans. 180
Exhibit 2.2-8
Page 3 of 3

		(A) Total	(B) No Zone / Zone A	(C) Zone B
Calculation of PICC for MLB, PRI ISDN, & Centrex				
800	MLB PICC Cap	Line 430	4.31	
810	MLB PICC Revenue Target	Max of zero, Line 680	4,098,762	
820	MLB PICC Target Rate	Line 810 / (Ln 200 + Ln 210 / 9 + Ln 220)	14.627981	
830	Maximum Average MLB PICC rate	Min of Line 800, Line 820	4.310000	
840	Maximum MLB PICC Revenue	Line 830 * Ln 200	1,130,733	
850	Maximum Centrex PICC Revenue	Line 830 * (Ln 210 / 9 + Ln 220)	76,930	
860	Total Maximum PICC Revenue	Line 840 + Line 850	1,207,662	
Calculation of CCL Rates and Revenue				
900	Local Switching Rate (Dec. 31, 1997)	records	0.01276734	
910	CCL Originating Rate (Dec. 31, 1997)	records	0.01000000	
920	Interconnection Rate (Dec. 31, 1997)	records	0.00582537	
930	Proposed Local Switching Rate	Exhibit 3.2-3, Line 2, Col. D	0.00364690	
940	Maximum Rate per Originating MOU	Sum of Lns 900..920 - Line 930	0.02494581	
950	Maximum CCL Revenue	Line 810 - Line 860	2,891,099	
960	Maximum CCL Orig Rate	Min of Line 940, Ln 950 / Ln 350	0.02494581	
970	Maximum CCL Term Rate	(Ln 950 - Ln 960 * Ln 350) / Ln 320	0.00084096	
980	Maximum Orig CCL Revenue	Line 960 * Line 350	2,627,735	
990	Maximum Term CCL Revenue	Line 970 * Line 320	263,364	
995	Total Max CCL Revenue	Line 980 + Line 990	2,891,099	
1100	Deaveraging Possible?	if Ln 680 > 0 No, else Yes	No	
1110	Pooling Revenue?	input	Yes	
1120	Will LEC Deaverage EUCL this filing?	LEC choice, if possible	No	
1130	TRP Form with Final EUCL Rates		CAP1	

Citizens Telecommunications Companies - Group #2

Manual Input of EUCL Rates to Avoid Over Recovery

Trans. 180

Exhibit 2.2-9

Page 1 of 1

	Source / Comments	Amount	
Calculation of Maximum Recoverable Revenue			
100	Maximum CMT Revenues	Exhibit 2.2-8, Line 600	N/A
110	Total USAC Receipts	Exhibit 2.2-8, Line 660	N/A
120	Mandated & Voluntary Reductions	Exhibit 2.2-8, Lines 665 and 670	N/A
130	Maximum Recoverable Revenues	Line 100 - Line 110 - Line 120	N/A
CALLS Maximum Allowable EUCL Rates			
200	Primary Res/SLB EUCL Cap	Exhibit 2.2-8, Line 500	N/A
210	NonPrimary Res/BRI EUCL Cap	Exhibit 2.2-8, Line 510	N/A
220	MLB, PRI, & Centrex EUCL Cap	Exhibit 2.2-8, Line 520	N/A
Final EUCL Rates			
400	Primary Res/SLB EUCL Rate	input	6.50
410	NonPrimary Res/BRI EUCL Rate	input	7.00
420	MLB, PRI, & Centrex EUCL Rate	input	9.20
Final EUCL Revenue			
500	Primary Res/SLB EUCL Revenue	Line 400 * Exhibit 2.2-8, Line 100	N/A
510	NonPrimary Res/BRI EUCL Revenue	Line 410 * Exhibit 2.2-8, Line 110	N/A
520	MLB, PRI, & Centrex EUCL Revenue	Line 420 * Exhibit 2.2-8, Line 120	N/A
530	Total EUCL Revenue	Sum of Lines 500..520	N/A
600	Under (Over) Recovery	Line 530 - Line 130	N/A

Citizens Telecommunications Companies - Group #2

Allocation of Pooled Revenues

Trans. 180
Exhibit 2.2-10
Page 1 of 1

	Source / Comments	Amount
100 Pooling Amount	Exhibit 2.2-11, Line 3	1,853,825
105 TRP Form with Final EUCL Rates	Exhibit 2.2-8, Line 1130 CAP1	
MLB Pooled Rates		
110 MLB, PRI, & Centrex EUCL Cap	Exhibit 2.2-8, Line 420	9.20
120 MLB, PRI, & Centrex EUCL Rate	Exhibit 2.2-8, Line 520	9.20
130 MLB, PRI, & Centrex Revenue below Cap	(Line 110 - Line 120) * MLB Lines	0
140 Pooling Revenue from MBL EUCLs	Min of Line 130, Line 100	0
150 Maximum Allowable MLB EUCL Rate	Ln 120 + Ln 140 / Exhibit 2.2-8, Line 120	9.20
155 Max Allowed MLB EUCL Revenues	Line 150 * Exhibit 2.2-8, Line 120	3,711,400
160 Remaining Pooled Revenue	Line 100 - Line 140	1,853,825
170 MLB PICC Cap	Exhibit 2.2-8, Line 430	4.31
180 Max Avg MLB, PRI, & Ctx PICC Rate	Exhibit 2.2-8, Line 830	4.31
190 MLB PICC Revenue Below Cap	(Ln 170 - Ln 180) * base year demand	0
200 Pooling Revenue from MLB PICC Rate	Min of Ln 160, Ln 190	0
210 Maximum Allowed MLB PICC Rate	Ln 180 + Ln 200 / base year demand	4.31
220 Max Allowed MLB PICC Revenue	Line 210 * base year demand	1,207,662
400 Unrecoverable Pool Revenues	Line 160 - Line 200	1,853,825

Citizens Telecommunications Companies - Group #2
Source of Pooled Revenues

Trans. 180
Exhibit 2.2-11
Page 1 of 1

	Source / Comments	Amount
1	Revenue to Pool from this Tariff Unit Trans. 179 Exhibit H-1	1,853,825
2	Shortfall Received from other Tariff Units Trans. 179 Exhibit H-1	0
3	Pool Revenue to Recover in this Tariff Unit Line 1 + Line 2	1,853,825

Citizens Telecommunications Companies - Group #3
CMT Exogenous Cost Change Factor

Trans. 180
Exhibit 2.3-1

	<u>Quantity</u>	<u>Source / Comments</u>
1 Total exogenous changes (delta Z)	0	Exhibit 1.3-1, Line 4
2 Total EUCL Lines	207,193	Base Period Demand
3 CMT Exogenous per line	0.000000	Line 1 / Line 2
4 CMT Revenue per Line at time t-1	4.200999	Trans. 179
5 Exogenous Cost Change Factor	1.00000000	1 + (Line 3 / Line 4)
6 CMT Revenue per Line at time t	4.200999	Line 4 * Line 5

Citizens Telecommunications Companies - Group #3
Price Cap Index Calculation

Trans. 180
Exhibit 2.3-2

		(A) Traffic Sensitive	(B) Trunking	(C) Inter- exchange	(D) Special Access
	Source / Comments				
1	GDP-PI	Not an annual filing	0.0000%	0.0000%	0.0000%
2	Productivity factor (X)	47 CFR 61.45	0.0000%	0.0000%	0.0000%
3	GDP-PI - X	Line 1 - Line 2	0.0000%	0.0000%	0.0000%
4	Existing PCI [PCI(t-1)]	Trans. 179	40.7959	24.6757	76.8928
5	Exogenous Changes (delta Z)	Exhibit 1.3-1	\$0	\$0	\$0
6	Revenues (R)	Base Period Demand rated out (Revenues at Last PCI Update)	\$233,118	\$27,804	\$515,632
7	Delta Z / R	Line 5 / Line 6	0.0000	0.0000	0.0000
8	$W = (R + \text{Delta } Z) / R$	(Line 6 + Line 5) / Line 6	1.0000	1.0000	1.0000
9	$W * (\text{GDP-PI} - X)$	Line 8 * Line 3	0.0000	0.0000	0.0000
10	Targeted Revenue Differential		0	0	0
11	Proposed PCI (Non-Exog Only)	Line 4 - or - Line 4 * (1 + Line 3)	40.7959	24.6757	76.8928
12	Proposed PCI	Line 4 * (1 + Line 7 + (Line 10 / Line 6))	40.7959	24.6757	76.8928
13	% Change in PCI	(Line 12 / Line 4) - 1	0.0000%	0.0000%	0.0000%

Citizens Telecommunications Companies - Group #3

Calculation of g factor

Trans. 180

Exhibit 2.3-3

	<u>Quantity</u>	<u>Source / Comments</u>
1 Prior Base Period CCL MOU	34,862,684	Prior Base Period Demand
2 Prior Base Period Lines	19,494	Prior Base Period Demand / 12
3 Prior Base Period MOU per Line	1,788	Line 1 / Line 2
4 Base Period CCL MOU	28,206,126	Base Period Demand
5 Base Period Lines	17,266	Base Period Demand / 12
6 Base Period MOU per Line	1,634	Line 4 / Line 5
7 Access Line Change Factor	88.5698%	Line 5 / Line 2
8 g factor	-8.6524%	(Line 6 / Line 3) - 1
9 g factor used for targeting	0.00%	zero if no CCL allowed or no targeting, else Line 8

Citizens Telecommunications Companies - Group #3
Calculation of Transport Minutes for ATS Rate

Trans. 180
Exhibit 2.3-4

	<u>Quantity</u>	<u>Source / Comments</u>
1 ILEC Only TIC MOU	28,206,126	Base Period Demand
2 Less: MOU on detariffed facilities only	0	Base Period Demand
3 Connecting Co. Tandem MOU	0	Base Period Demand
4 Connecting Co. Direct MOU	0	Line 8 * Line 9
5 Total ILEC Transport MOU	28,206,126	Line 1 - Line 2 + Line 3 + Line 4
6 DS1's Direct to Conn. Co. Offices (PIU'd)	0.00	Base Period Demand in Price Caps
7 DS3's Direct to Conn. Co. Offices (PIU'd)	0.00	Base Period Demand in Price Caps
8 Conn. Co. VG Equiv. Direct Trunks	0	24 * Line 6 + 672 * Line 7
9 Assumed MOU per Direct Trunk	6,919	records

Citizens Telecommunications Companies - Group #3
Calculation of Current ATS Rate and Aggregate Target

Trans. 180
Exhibit 2.3-5
Page 1 of 1

		(A) Total	(B) CMT	(C) Traffic Sens.	(D) Trunking
100	Local Switching	Exhibit 3.3-3, Lines 1..4, Col. F		200,119	
105	LS Trunk Ports	Exhibit 3.3-8, Line 6, Col. F		32,998	
110	Info Surcharge	Exhibit 3.3-4, Line 3, Col. F		0	
115	STP Ports	Exhibit 3.3-9, Line 2, Col. F		0	
130	Tandem Switched Transport	Exhibit 3.3-10, Line 8, Col. F			25,235
160	VG Switched Transport	Exhibit 3.3-11, Line 8, Col. F			0
220	High Cap & Other Switched Transport	Exhibit 3.3-14, Line 3, Col. F			2,569
400	Total Traffic Sensitive-Related Revenue	Sum of Lines 100..220		233,118	27,804
410	Switched TS Revenue	Line 400, Col. C			
415	Switched Transport Revenue	Line 400, Col. D			
420	Local Switching MOU	Exhibit 3.3-3, Lines 1..4, Col. A			
430	LEC Transport MOU	Exhibit 2.3-4, Line 5			
440	Switched TS Revenue per MOU	Line 410 / Line 420			
450	Switched Transport Revenue per MOU	Line 415 / Line 430			
460	ATS Revenue per MOU	Line 440 + Line 450			
470	Original Target Avg TS MOU Rate	47 C.F.R 61.3(qq)(3)			
475	ATS Target Met in Prior Filing	Input			
478	Target Avg TS MOU Rate				
480	Amount Above Target	If Line 475 = "Yes" then 0, else Line 460 - Line 470, but max 0			

Citizens Telecommunications Companies - Group #3

Calculation of Initial Targeting Amount

 Trans. 180
 Exhibit 2.3-6
 Page 1 of 1

		(A) Total	(B) CMT	(C) Traffic Sens.	(D) Trunking
490	Maximum Revenue to Target	Line 480 * max of Ln 420 or 430, subj. to LS reduction rule	0		
500	GDP-PI	Not an annual filing	0.0000%	0.0000%	0.0000%
510	X	47 CFR 61.45	0.000000	0.000000	0.000000
520	g factor	Exhibit 2.3-3, Line 9	0.0000%		
530	CL MOU Revenue, excl. Marketing	Base period Demand rated out	0		
540	R	Base period Demand rated out	1,402,668	1,141,746	233,118
					27,804
547	Reversal of Prior Yr Pooling Jurisdictions	Trans. 179 Exhibit H-1	141,534	141,534	
550	Initial Target Reduction	GDP-PI - X & g impacts	0	0	0
555	Transfer Targeting Revenue	None	0	0	
560	Actual Available Targeting Reduction	Ln 550 + Ln 555 (limited to - Ln 490)	0		
570	Revenue Remaining to Target	Line 490 + Line 560	0		
595	Percentage Reduction in LS	Initial CALLS filing only	0.00%		
600	Specified LS Revenue Reduction	Initial Restructure Only	0		
610	Amount of Calculated LS Reduction	Min(Line 600, Line 570)	0		
620	Final Revenue Remaining to Target	Line 570 - Line 610	0		
700	Required TIC Reduction	No remaining TIC	0		
710	Required Info Surcharge Reduction	No remaining Info Surcharge	0		
715	Residual Amount	Ln 560 - Ln 610 - Ln 700 - Ln 710	0		
720	Minimum Amount for Local Switching	Ln 715 * Exhibit 2.3-5, (Ln 100 / Ln 400)	0		
730	Max. Availa. for Other ATS Ratemaking	Line 715 - Line 720	0		

Citizens Telecommunications Companies - Group #3
Calculation of Amount Targeted and Proposed ATS Rate

Trans. 180
Exhibit 2.3-7
Page 1 of 1

		(A) Total	(B) CMT	(C) Traffic Sens.	(D) Trunking
<hr/>					
Actual Targeting Selected:					
800 Local Switching	selected reduction	0		0	
805 LS Trunk Ports	selected reduction	0		0	
810 Info Surcharge	selected reduction	0		0	
815 STP Ports	selected reduction	0		0	
830 Tandem Switched Transport	selected reduction	0			0
862 VG Switched Transport	selected reduction	0			0
926 DS1 Switched Transport	selected reduction	0			0
986 DS3 Switched Transport	selected reduction	0			0
1046 HiCap/Other Switched Transport	selected reduction	0			0
1100 Actual Targeting Amounts for PCIs	Sum of Lines 800..1046	0		0	0
1110 Proposed ATS Revenue	Line 1100 + Exhibit 2.3-5, Line 400	260,921		233,118	27,804
1120 Proposed ATS Rate	Line 1110 / Exhibit 2.3-5 Ln 420 or 430	0.009251		0.008265	0.000986
1130 ATS Cap for this Annual Filing Period	Exhibit 2.3-5, Line 460	0.009251			

Citizens Telecommunications Companies - Group #3
Calculation of EUCL Limits, PICC Rates, and CCL Rates

Trans. 180
Exhibit 2.3-8
Page 1 of 3

		(A) Total	(B) No Zone / Zone A	(C) Zone B
	Source / Comments			
EUCL Demand Inputs				
100	Primary Res, SLB, & Lifeline Lines	Base period demand	170,433	170,433
110	NonPrimary Res & BRI ISDN Lines	Base period demand	5,720	5,720
120	MLB, Centrex, & PRI ISDN Lines	Base period demand	31,040	31,040
130	Total Local Exchange Lines	Sum of Lines 100..120	207,193	207,193
PICC Demand Inputs				
200	Total MLB & PRI ISDN PICCs	Base period demand	26,537	26,537
210	Total Bus. Centrex PICCs in groups > 9	Base period demand	830	830
220	Total Bus. Centrex Groups < 9 lines	Base period demand	322	322
MOU Demand Inputs				
300	Terminating Premium MOU	Base period demand	21,859,748	
310	Terminating Non-Premium MOU	Base period demand	0	
320	Terminating Chargeable MOU	Line 300 + 0.45 * Line 310	21,859,748	
330	Originating Premium MOU	Base period demand	6,346,378	
340	Originating Non-Premium MOU	Base period demand	0	
350	Originating Chargeable MOU	Line 330 + 0.45 * Line 340	6,346,378	
SLC/PICC Caps				
400	Primary Res/SLB EUCL Cap	47 C.F.R. 69.152	6.50	
410	NonPrimary Res/BRI EUCL Cap	47 C.F.R. 69.152	7.00	
420	MLB, PRI, & Centrex EUCL Cap	47 C.F.R. 69.152	9.20	
430	PICC Cap	47 C.F.R. 69.152	4.31	

Citizens Telecommunications Companies - Group #3
Calculation of EUCL Limits, PICC Rates, and CCL Rates

Trans. 180
Exhibit 2.3-8
Page 2 of 3

		(A) Total	(B) No Zone / Zone A	(C) Zone B
	Source / Comments			
440	Current Max CMT Revenue Per Line	Trans. 179	4.20	
450	Total CMT Exog Factor	Exhibit 2.3-1, Line 5	1.000000	
460	Proposed Max CMT Revenue per Line	Line 440 * Line 450	4.20	
6/30/2000 Rates (Common Line + Marketing)				
470	NonPrimary Res/BRI EUCL Cap	Tariffed Rate as of 6/30/00	4.15	
480	MLB, PRI, & Centrex EUCL Cap	Tariffed Rate as of 6/30/00	4.15	
CALLS Maximum Allowable EUCL Rates				
500	Primary Res/SLB EUCL Cap	Min of Line 400, Line 460	4.20	
510	NonPrimary Res/BRI EUCL Cap	Min of Ln 410, (Max of Ln 460,470)	4.20	
520	MLB, PRI, & Centrex EUCL Cap	Min of Ln 420, (Max of Ln 460,480)	4.20	
CMT Rev vs. EUCL Rev at Max Allowable Rates				
600	Proposed Maximum CMT Revenue	Line 130 * Line 460	870,418	
610	Max Allowable PR, Lifeline, SLB Revenue	Line 100 * Line 500	715,989	
620	Max Allowable NonPrim Res, BRI Rev.	Line 110 * Line 510	24,030	
630	Max Allowable MLB, PRI, Ctx Revenue	Line 120 * Line 520	130,399	
640	Total Max Allowable EUCL Revenue	Sum of Lines 610..630	870,418	
650	Remaining CMT Revenue (Over-recovery)	Line 600 - Line 640	0	
652	Maximum Allowable PICC Revenue	Ln 430 * (Ln 200 + Ln 210 / 9 + Ln 220)	116,160	
660	Total USAC Receipts (at t)	Exhibit 3.3-2, Line 5	0	
665	Mandated CCL Revenue Reduction	none	0	
670	Voluntary Reduction	LEC choice	0	
680	Remaining Revenue (Over-Recovery)	Ln 650 - Ln 660 - Ln 665 - Ln 670	0	
685	Proposed Maximum CMT Revenue per Line	Ln 460 * (1 - (665 / Ln 130) / Ln 460)	4.20	

Citizens Telecommunications Companies - Group #3
Calculation of EUCL Limits, PICC Rates, and CCL Rates

Trans. 180
Exhibit 2.3-8
Page 3 of 3

		(A) Total	(B) No Zone / Zone A	(C) Zone B
Calculation of PICC for MLB, PRI ISDN, & Centrex				
800	MLB PICC Cap	Line 430	4.31	
810	MLB PICC Revenue Target	Max of zero, Line 680	0	
820	MLB PICC Target Rate	Line 810 / (Ln 200 + Ln 210 / 9 + Ln 220)	0.000000	
830	Maximum Average MLB PICC rate	Min of Line 800, Line 820	0.000000	
840	Maximum MLB PICC Revenue	Line 830 * Ln 200	0	
850	Maximum Centrex PICC Revenue	Line 830 * (Ln 210 / 9 + Ln 220)	0	
860	Total Maximum PICC Revenue	Line 840 + Line 850	0	
Calculation of CCL Rates and Revenue				
900	Local Switching Rate (Dec. 31, 1997)	records	0.01276734	
910	CCL Originating Rate (Dec. 31, 1997)	records	0.01000000	
920	Interconnection Rate (Dec. 31, 1997)	records	0.00582537	
930	Proposed Local Switching Rate	Exhibit 3.3-3, Line 2, Col. D	0.00709489	
940	Maximum Rate per Originating MOU	Sum of Lns 900..920 - Line 930	0.02149782	
950	Maximum CCL Revenue	Line 810 - Line 860	0	
960	Maximum CCL Orig Rate	Min of Line 940, Ln 950 / Ln 350	0.00000000	
970	Maximum CCL Term Rate	(Ln 950 - Ln 960 * Ln 350) / Ln 320	0.00000000	
980	Maximum Orig CCL Revenue	Line 960 * Line 350	0	
990	Maximum Term CCL Revenue	Line 970 * Line 320	0	
995	Total Max CCL Revenue	Line 980 + Line 990	0	
1100	Deaveraging Possible?	if Ln 680 > 0 No, else Yes	No	
1110	Pooling Revenue?	input	Yes	
1120	Will LEC Deaverage EUCL this filing?	LEC choice, if possible	No	
1130	TRP Form with Final EUCL Rates		CAP1	

Citizens Telecommunications Companies - Group #3

Manual Input of EUCL Rates to Avoid Over Recovery

Trans. 180

Exhibit 2.3-9

Page 1 of 1

		Source / Comments	Amount
	Calculation of Maximum Recoverable Revenue		
100	Maximum CMT Revenues	Exhibit 2.3-8, Line 600	N/A
110	Total USAC Receipts	Exhibit 2.3-8, Line 660	N/A
120	Mandated & Voluntary Reductions	Exhibit 2.3-8, Lines 665 and 670	N/A
130	Maximum Recoverable Revenues	Line 100 - Line 110 - Line 120	N/A
	CALLS Maximum Allowable EUCL Rates		
200	Primary Res/SLB EUCL Cap	Exhibit 2.3-8, Line 500	N/A
210	NonPrimary Res/BRI EUCL Cap	Exhibit 2.3-8, Line 510	N/A
220	MLB, PRI, & Centrex EUCL Cap	Exhibit 2.3-8, Line 520	N/A
	Final EUCL Rates		
400	Primary Res/SLB EUCL Rate	input	4.20
410	NonPrimary Res/BRI EUCL Rate	input	4.20
420	MLB, PRI, & Centrex EUCL Rate	input	4.20
	Final EUCL Revenue		
500	Primary Res/SLB EUCL Revenue	Line 400 * Exhibit 2.3-8, Line 100	N/A
510	NonPrimary Res/BRI EUCL Revenue	Line 410 * Exhibit 2.3-8, Line 110	N/A
520	MLB, PRI, & Centrex EUCL Revenue	Line 420 * Exhibit 2.3-8, Line 120	N/A
530	Total EUCL Revenue	Sum of Lines 500..520	N/A
600	Under (Over) Recovery	Line 530 - Line 130	N/A

Citizens Telecommunications Companies - Group #3

Allocation of Pooled Revenues

Trans. 180
 Exhibit 2.3-10
 Page 1 of 1

	Source / Comments	Amount
100 Pooling Amount	Exhibit 2.3-11, Line 3	372,626
105 TRP Form with Final EUCL Rates	Exhibit 2.3-8, Line 1130	CAP1
MLB Pooled Rates		
110 MLB, PRI, & Centrex EUCL Cap	Exhibit 2.3-8, Line 420	9.20
120 MLB, PRI, & Centrex EUCL Rate	Exhibit 2.3-8, Line 520	4.20
130 MLB, PRI, & Centrex Revenue below Cap	(Line 110 - Line 120) * MLB Lines	155,169
140 Pooling Revenue from MBL EUCLs	Min of Line 130, Line 100	155,169
150 Maximum Allowable MLB EUCL Rate	Ln 120 + Ln 140 / Exhibit 2.3-8, Line 120	9.20
155 Max Allowed MLB EUCL Revenues	Line 150 * Exhibit 2.3-8, Line 120	285,568
160 Remaining Pooled Revenue	Line 100 - Line 140	217,457
170 MLB PICC Cap	Exhibit 2.3-8, Line 430	4.31
180 Max Avg MLB, PRI, & Ctx PICC Rate	Exhibit 2.3-8, Line 830	0.00
190 MLB PICC Revenue Below Cap	(Ln 170 - Ln 180) * base year demand	116,160
200 Pooling Revenue from MLB PICC Rate	Min of Ln 160, Ln 190	116,160
210 Maximum Allowed MLB PICC Rate	Ln 180 + Ln 200 / base year demand	4.31
220 Max Allowed MLB PICC Revenue	Line 210 * base year demand	116,160
400 Unrecoverable Pool Revenues	Line 160 - Line 200	101,297

Citizens Telecommunications Companies - Group #3
Source of Pooled Revenues

Trans. 180
Exhibit 2.3-11
Page 1 of 1

	Source / Comments	Amount
1	Revenue to Pool from this Tariff Unit	Trans. 179 Exhibit H-1 372,626
2	Shortfall Received from other Tariff Units	Trans. 179 Exhibit H-1 0
3	Pool Revenue to Recover in this Tariff Unit	Line 1 + Line 2 372,626

Citizens Telecommunications Companies - Group #4
CMT Exogenous Cost Change Factor

Trans. 180
Exhibit 2.4-1

	<u>Quantity</u>	<u>Source / Comments</u>
1 Total exogenous changes (delta Z)	0	Exhibit 1.4-1, Line 4
2 Total EUCL Lines	3,085,554	Base Period Demand
3 CMT Exogenous per line	0.000000	Line 1 / Line 2
4 CMT Revenue per Line at time t-1	8.118583	Trans. 179
5 Exogenous Cost Change Factor	1.00000000	1 + (Line 3 / Line 4)
6 CMT Revenue per Line at time t	8.118583	Line 4 * Line 5

Citizens Telecommunications Companies - Group #4
Price Cap Index Calculation

Trans. 180
Exhibit 2.4-2

		(A) Traffic Sensitive	(B) Trunking	(C) Inter- exchange	(D) Special Access
	Source / Comments				
1	GDP-PI	Not an annual filing	0.0000%	0.0000%	0.0000%
2	Productivity factor (X)	47 CFR 61.45	0.0000%	0.0000%	0.0000%
3	GDP-PI - X	Line 1 - Line 2	0.0000%	0.0000%	0.0000%
4	Existing PCI [PCI(t-1)]	Trans. 179	36.4198	47.2388	41.0209
5	Exogenous Changes (delta Z)	Exhibit 1.4-1	\$0	\$0	\$0
6	Revenues (R)	Base Period Demand rated out (Revenues at Last PCI Update)	\$5,067,313	\$1,229,827	\$20,814,929
7	Delta Z / R	Line 5 / Line 6	0.0000	0.0000	0.0000
8	$W = (R + \text{Delta } Z) / R$	(Line 6 + Line 5) / Line 6	1.0000	1.0000	1.0000
9	$W * (\text{GDP-PI} - X)$	Line 8 * Line 3	0.0000	0.0000	0.0000
10	Targeted Revenue Differential		0	0	0
11	Proposed PCI (Non-Exog Only)	Line 4 - or - Line 4 * (1 + Line 3)	36.4198	47.2388	41.0209
12	Proposed PCI	Line 4 * (1 + Line 7 + (Line 10 / Line 6))	36.4198	47.2388	41.0209
13	% Change in PCI	(Line 12 / Line 4) - 1	0.0000%	0.0000%	0.0000%

Citizens Telecommunications Companies - Group #4

Calculation of g factor

Trans. 180

Exhibit 2.4-3

	<u>Quantity</u>	<u>Source / Comments</u>
1 Prior Base Period CCL MOU	615,128,943	Prior Base Period Demand
2 Prior Base Period Lines	269,642	Prior Base Period Demand / 12
3 Prior Base Period MOU per Line	2,281	Line 1 / Line 2
4 Base Period CCL MOU	547,067,070	Base Period Demand
5 Base Period Lines	257,130	Base Period Demand / 12
6 Base Period MOU per Line	2,128	Line 4 / Line 5
7 Access Line Change Factor	95.3597%	Line 5 / Line 2
8 g factor	-6.7369%	(Line 6 / Line 3) - 1
9 g factor used for targeting	0.00%	zero if no CCL allowed or no targeting, else Line 8

Citizens Telecommunications Companies - Group #4
Calculation of Transport Minutes for ATS Rate

Trans. 180
Exhibit 2.4-4

	<u>Quantity</u>	<u>Source / Comments</u>
1 ILEC Only TIC MOU	547,067,070	Base Period Demand
2 Less: MOU on detariffed facilities only	0	Base Period Demand
3 Connecting Co. Tandem MOU	0	Base Period Demand
4 Connecting Co. Direct MOU	0	Line 8 * Line 9
5 Total ILEC Transport MOU	547,067,070	Line 1 - Line 2 + Line 3 + Line 4
6 DS1's Direct to Conn. Co. Offices (PIU'd)	0.00	Base Period Demand in Price Caps
7 DS3's Direct to Conn. Co. Offices (PIU'd)	0.00	Base Period Demand in Price Caps
8 Conn. Co. VG Equiv. Direct Trunks	0	24 * Line 6 + 672 * Line 7
9 Assumed MOU per Direct Trunk	12,782	records

Citizens Telecommunications Companies - Group #4
Calculation of Current ATS Rate and Aggregate Target

Trans. 180
Exhibit 2.4-5
Page 1 of 1

		(A) Total	(B) CMT	(C) Traffic Sens.	(D) Trunking
100	Local Switching	Exhibit 3.4-3, Lines 1..5, Col. F	3,506,700	3,506,700	
105	LS Trunk Ports	Exhibit 3.4-8, Line 5, Col. F	1,045,181	1,045,181	
110	Info Surcharge	Exhibit 3.4-4, Line 1, Col. F	2,160	2,160	
115	STP Ports	Exhibit 3.4-9, Line 2, Col. F	0	0	
130	Tandem Switched Transport	Exhibit 3.4-10, Line 8, Col. F	658,874		658,874
160	VG Switched Transport	Exhibit 3.4-11, Line 7, Col. F	40,245		40,245
220	High Cap & Other Switched Transport	Exhibit 3.4-14, Line 6, Col. F	529,415		529,415
400	Total Traffic Sensitive-Related Revenue	Sum of Lines 100..220	5,782,575	4,554,042	1,228,533
410	Switched TS Revenue	Line 400, Col. C	4,554,042		
415	Switched Transport Revenue	Line 400, Col. D	1,228,533		
420	Local Switching MOU	Exhibit 3.4-3, Lines 1..5, Col. A	547,067,070		
430	LEC Transport MOU	Exhibit 2.4-4, Line 5	547,067,070		
440	Switched TS Revenue per MOU	Line 410 / Line 420	0.008324		
450	Switched Transport Revenue per MOU	Line 415 / Line 430	0.002246		
460	ATS Revenue per MOU	Line 440 + Line 450	0.010570		
470	Original Target Avg TS MOU Rate	47 C.F.R 61.3(qq)(3)	0.009500		
475	ATS Target Met in Prior Filing	Input	Yes		
478	Target Avg TS MOU Rate		0.010570		
480	Amount Above Target	If Line 475 = "Yes" then 0, else Line 460 - Line 470, but max 0	0.000000		

Citizens Telecommunications Companies - Group #4

Calculation of Initial Targeting Amount

 Trans. 180
 Exhibit 2.4-6
 Page 1 of 1

		(A) Total	(B) CMT	(C) Traffic Sens.	(D) Trunking
490	Maximum Revenue to Target	Line 480 * max of Ln 420 or 430, subj. to LS reduction rule	0		
500	GDP-PI	Not an annual filing	0.0000%	0.0000%	0.0000%
510	X	47 CFR 61.45	0.000000	0.000000	0.000000
520	g factor	Exhibit 2.4-3, Line 9	0.00%		
530	CL MOU Revenue, excl. Marketing	Base period Demand rated out	0		
540	R	Base period Demand rated out	32,324,008	26,026,868	5,067,313
				1,229,827	
547	Reversal of Prior Yr Pooling Jurisdictions	Trans. 179 Exhibit H-1	305,213	305,213	
550	Initial Target Reduction	GDP-PI - X & g impacts	0	0	0
555	Transfer Targeting Revenue	None	0	0	
560	Actual Available Targeting Reduction	Ln 550 + Ln 555 (limited to - Ln 490)	0		
570	Revenue Remaining to Target	Line 490 + Line 560	0		
595	Percentage Reduction in LS	Initial CALLS filing only	0.00%		
600	Specified LS Revenue Reduction	Initial Restructure Only	0		
610	Amount of Calculated LS Reduction	Min(Line 600, Line 570)	0		
620	Final Revenue Remaining to Target	Line 570 - Line 610	0		
700	Required TIC Reduction	No remaining TIC	0		
710	Required Info Surcharge Reduction	No remaining Targeting	0		
715	Residual Amount	Ln 560 - Ln 610 - Ln 700 - Ln 710	0		
720	Minimum Amount for Local Switching	Ln 715 * Exhibit 2.4-5, (Ln 100 / Ln 400)	0		
730	Max. Availa. for Other ATS Ratemaking	Line 715 - Line 720	0		

Citizens Telecommunications Companies - Group #4
Calculation of Amount Targeted and Proposed ATS Rate

Trans. 180
Exhibit 2.4-7
Page 1 of 1

		(A) Total	(B) CMT	(C) Traffic Sens.	(D) Trunking
<hr/>					
Actual Targeting Selected:					
800 Local Switching	selected reduction	0		0	
805 LS Trunk Ports	selected reduction	0		0	
810 Info Surcharge	selected reduction	0		0	
815 STP Ports	selected reduction	0		0	
830 Tandem Switched Transport	selected reduction	0			0
862 VG Switched Transport	selected reduction	0			0
926 DS1 Switched Transport	selected reduction	0			0
986 DS3 Switched Transport	selected reduction	0			0
1046 HiCap/Other Switched Transport	selected reduction	0			0
1100 Actual Targeting Amounts for PCIs	Sum of Lines 800..1046	0		0	0
1110 Proposed ATS Revenue	Line 1100 + Exhibit 2.4-5, Line 400	5,782,575		4,554,042	1,228,533
1120 Proposed ATS Rate	Line 1110 / Exhibit 2.4-5 Ln 420 or 430	0.010570		0.008324	0.002246
1130 ATS Cap for this Annual Filing Period	Exhibit 2.4-5, Line 460	0.010570			

Citizens Telecommunications Companies - Group #4

Calculation of EUCL Limits, PICC Rates, and CCL Rates

Trans. 180

Exhibit 2.4-8

Page 1 of 3

		(A) Total	(B) No Zone / Zone A	(C) Zone B
	Source / Comments			
EUCL Demand Inputs				
100	Primary Res, SLB, & Lifeline Lines	Base period demand	2,380,471	2,380,471
110	NonPrimary Res & BRI ISDN Lines	Base period demand	89,145	89,145
120	MLB, Centrex, & PRI ISDN Lines	Base period demand	615,938	615,938
130	Total Local Exchange Lines	Sum of Lines 100..120	3,085,554	3,085,554
PICC Demand Inputs				
200	Total MLB & PRI ISDN PICCs	Base period demand	517,013	517,013
210	Total Bus. Centrex PICCs in groups > 9	Base period demand	31,957	31,957
220	Total Bus. Centrex Groups < 9 lines	Base period demand	9,649	9,649
MOU Demand Inputs				
300	Terminating Premium MOU	Base period demand	423,976,979	
310	Terminating Non-Premium MOU	Base period demand	0	
320	Terminating Chargeable MOU	Line 300 + 0.45 * Line 310	423,976,979	
330	Originating Premium MOU	Base period demand	123,090,091	
340	Originating Non-Premium MOU	Base period demand	0	
350	Originating Chargeable MOU	Line 330 + 0.45 * Line 340	123,090,091	
SLC/PICC Caps				
400	Primary Res/SLB EUCL Cap	47 C.F.R. 69.152	6.50	
410	NonPrimary Res/BRI EUCL Cap	47 C.F.R. 69.152	7.00	
420	MLB, PRI, & Centrex EUCL Cap	47 C.F.R. 69.152	9.20	
430	PICC Cap	47 C.F.R. 69.152	4.31	

Citizens Telecommunications Companies - Group #4
Calculation of EUCL Limits, PICC Rates, and CCL Rates

Trans. 180
Exhibit 2.4-8
Page 2 of 3

		(A) Total	(B) No Zone / Zone A	(C) Zone B
	Source / Comments			
440	Current Max CMT Revenue Per Line	Trans. 179	8.12	
450	Total CMT Exog Factor	Exhibit 2.4-1, Line 5	1.000000	
460	Proposed Max CMT Revenue per Line	Line 440 * Line 450	8.12	
6/30/2000 Rates (Common Line + Marketing)				
470	NonPrimary Res/BRI EUCL Cap	Tariffed Rate as of 6/30/00	6.07	
480	MLB, PRI, & Centrex EUCL Cap	Tariffed Rate as of 6/30/00	8.76	
CALLS Maximum Allowable EUCL Rates				
500	Primary Res/SLB EUCL Cap	Min of Line 400, Line 460	6.50	
510	NonPrimary Res/BRI EUCL Cap	Min of Ln 410, (Max of Ln 460,470)	7.00	
520	MLB, PRI, & Centrex EUCL Cap	Min of Ln 420, (Max of Ln 460,480)	8.76	
CMT Rev vs. EUCL Rev at Max Allowable Rates				
600	Proposed Maximum CMT Revenue	Line 130 * Line 460	25,050,327	
610	Max Allowable PR, Lifeline, SLB Revenue	Line 100 * Line 500	15,473,062	
620	Max Allowable NonPrim Res, BRI Rev.	Line 110 * Line 510	624,015	
630	Max Allowable MLB, PRI, Ctx Revenue	Line 120 * Line 520	5,397,094	
640	Total Max Allowable EUCL Revenue	Sum of Lines 610..630	21,494,171	
650	Remaining CMT Revenue (Over-recovery)	Line 600 - Line 640	3,556,157	
652	Maximum Allowable PICC Revenue	Ln 430 * (Ln 200 + Ln 210 / 9 + Ln 220)	2,285,216	
660	Total USAC Receipts (at t)	Exhibit 3.4-2, Line 11	1,967,627	
665	Mandated CCL Revenue Reduction	none	0	
670	Voluntary Reduction	LEC choice	0	
680	Remaining Revenue (Over-Recovery)	Ln 650 - Ln 660 - Ln 665 - Ln 670	1,588,530	
685	Proposed Maximum CMT Revenue per Line	Ln 460 * (1 - (665 / Ln 130) / Ln 460)	8.12	

Citizens Telecommunications Companies - Group #4

Calculation of EUCL Limits, PICC Rates, and CCL Rates

Trans. 180
Exhibit 2.4-8
Page 3 of 3

		(A) Total	(B) No Zone / Zone A	(C) Zone B
Calculation of PICC for MLB, PRI ISDN, & Centrex				
800	MLB PICC Cap	Line 430	4.31	
810	MLB PICC Revenue Target	Max of zero, Line 680	1,588,530	
820	MLB PICC Target Rate	Line 810 / (Ln 200 + Ln 210 / 9 + Ln 220)	2.996025	
830	Maximum Average MLB PICC rate	Min of Line 800, Line 820	2.996025	
840	Maximum MLB PICC Revenue	Line 830 * Ln 200	1,548,984	
850	Maximum Centrex PICC Revenue	Line 830 * (Ln 210 / 9 + Ln 220)	39,546	
860	Total Maximum PICC Revenue	Line 840 + Line 850	1,588,530	
Calculation of CCL Rates and Revenue				
900	Local Switching Rate (Dec. 31, 1997)	records	0.01276734	
910	CCL Originating Rate (Dec. 31, 1997)	records	0.01000000	
920	Interconnection Rate (Dec. 31, 1997)	records	0.00582537	
930	Proposed Local Switching Rate	Exhibit 3.4-3, Line 2, Col. D	0.00641000	
940	Maximum Rate per Originating MOU	Sum of Lns 900..920 - Line 930	0.02218271	
950	Maximum CCL Revenue	Line 810 - Line 860	0	
960	Maximum CCL Orig Rate	Min of Line 940, Ln 950 / Ln 350	0.00000000	
970	Maximum CCL Term Rate	(Ln 950 - Ln 960 * Ln 350) / Ln 320	0.00000000	
980	Maximum Orig CCL Revenue	Line 960 * Line 350	0	
990	Maximum Term CCL Revenue	Line 970 * Line 320	0	
995	Total Max CCL Revenue	Line 980 + Line 990	0	
1100	Deaveraging Possible?	if Ln 680 > 0 No, else Yes	No	
1110	Pooling Revenue?	input	Yes	
1120	Will LEC Deaverage EUCL this filing?	LEC choice, if possible	No	
1130	TRP Form with Final EUCL Rates		CAP1	

Citizens Telecommunications Companies - Group #4

Manual Input of EUCL Rates to Avoid Over Recovery

Trans. 180

Exhibit 2.4-9

Page 1 of 1

		Source / Comments	Amount
	Calculation of Maximum Recoverable Revenue		
100	Maximum CMT Revenues	Exhibit 2.4-8, Line 600	N/A
110	Total USAC Receipts	Exhibit 2.4-8, Line 660	N/A
120	Mandated & Voluntary Reductions	Exhibit 2.4-8, Lines 665 and 670	N/A
130	Maximum Recoverable Revenues	Line 100 - Line 110 - Line 120	N/A
	CALLS Maximum Allowable EUCL Rates		
200	Primary Res/SLB EUCL Cap	Exhibit 2.4-8, Line 500	N/A
210	NonPrimary Res/BRI EUCL Cap	Exhibit 2.4-8, Line 510	N/A
220	MLB, PRI, & Centrex EUCL Cap	Exhibit 2.4-8, Line 520	N/A
	Final EUCL Rates		
400	Primary Res/SLB EUCL Rate	input	6.50
410	NonPrimary Res/BRI EUCL Rate	input	7.00
420	MLB, PRI, & Centrex EUCL Rate	input	8.76
	Final EUCL Revenue		
500	Primary Res/SLB EUCL Revenue	Line 400 * Exhibit 2.4-8, Line 100	N/A
510	NonPrimary Res/BRI EUCL Revenue	Line 410 * Exhibit 2.4-8, Line 110	N/A
520	MLB, PRI, & Centrex EUCL Revenue	Line 420 * Exhibit 2.4-8, Line 120	N/A
530	Total EUCL Revenue	Sum of Lines 500..520	N/A
600	Under (Over) Recovery	Line 530 - Line 130	N/A

Citizens Telecommunications Companies - Group #4

Allocation of Pooled Revenues

Trans. 180

Exhibit 2.4-10

Page 1 of 1

	Source / Comments	Amount
100 Pooling Amount	Exhibit 2.4-11, Line 3	1,645,335
105 TRP Form with Final EUCL Rates	Exhibit 2.4-8, Line 1130	CAP1
MLB Pooled Rates		
110 MLB, PRI, & Centrex EUCL Cap	Exhibit 2.4-8, Line 420	9.20
120 MLB, PRI, & Centrex EUCL Rate	Exhibit 2.4-8, Line 520	8.76
130 MLB, PRI, & Centrex Revenue below Cap	(Line 110 - Line 120) * MLB Lines	269,536
140 Pooling Revenue from MBL EUCLs	Min of Line 130, Line 100	269,536
150 Maximum Allowable MLB EUCL Rate	Ln 120 + Ln 140 / Exhibit 2.4-8, Line 120	9.20
155 Max Allowed MLB EUCL Revenues	Line 150 * Exhibit 2.4-8, Line 120	5,666,630
160 Remaining Pooled Revenue	Line 100 - Line 140	1,375,800
170 MLB PICC Cap	Exhibit 2.4-8, Line 430	4.31
180 Max Avg MLB, PRI, & Ctx PICC Rate	Exhibit 2.4-8, Line 830	3.00
190 MLB PICC Revenue Below Cap	(Ln 170 - Ln 180) * base year demand	696,686
200 Pooling Revenue from MLB PICC Rate	Min of Ln 160, Ln 190	696,686
210 Maximum Allowed MLB PICC Rate	Ln 180 + Ln 200 / base year demand	4.31
220 Max Allowed MLB PICC Revenue	Line 210 * base year demand	2,285,216
400 Unrecoverable Pool Revenues	Line 160 - Line 200	679,114

Citizens Telecommunications Companies - Group #4
Source of Pooled Revenues

Trans. 180
Exhibit 2.4-11
Page 1 of 1

	Source / Comments	Amount
1	Revenue to Pool from this Tariff Unit Trans. 179 Exhibit H-1	1,645,335
2	Shortfall Received from other Tariff Units Trans. 179 Exhibit H-1	0
3	Pool Revenue to Recover in this Tariff Unit Line 1 + Line 2	1,645,335

Citizens Telecommunications Companies - Group #5
CMT Exogenous Cost Change Factor

Trans. 180
Exhibit 2.5-1

	<u>Quantity</u>	<u>Source / Comments</u>
1 Total exogenous changes (delta Z)	0	Exhibit 1.5-1, Line 4
2 Total EUCL Lines	170,329	Base Period Demand
3 CMT Exogenous per line	0.000000	Line 1 / Line 2
4 CMT Revenue per Line at time t-1	7.079650	Trans. 179
5 Exogenous Cost Change Factor	1.00000000	1 + (Line 3 / Line 4)
6 CMT Revenue per Line at time t	7.079650	Line 4 * Line 5

Citizens Telecommunications Companies - Group #5
Price Cap Index Calculation

Trans. 180
Exhibit 2.5-2

		(A) Traffic Sensitive	(B) Trunking	(C) Inter- exchange	(D) Special Access
	Source / Comments				
1	GDP-PI	Not an annual filing	0.0000%	0.0000%	0.0000%
2	Productivity factor (X)	47 CFR 61.45	0.0000%	0.0000%	0.0000%
3	GDP-PI - X	Line 1 - Line 2	0.0000%	0.0000%	0.0000%
4	Existing PCI [PCI(t-1)]	Trans. 179	100.0000	100.0000	100.0000
5	Exogenous Changes (delta Z)	Exhibit 1.5-1	\$0	\$0	\$0
6	Revenues (R)	Base Period Demand rated out (Revenues at Last PCI Update)	\$135,584	\$60,434	\$213,638
7	Delta Z / R	Line 5 / Line 6	0.0000	0.0000	0.0000
8	$W = (R + \text{Delta } Z) / R$	(Line 6 + Line 5) / Line 6	1.0000	1.0000	1.0000
9	$W * (\text{GDP-PI} - X)$	Line 8 * Line 3	0.0000	0.0000	0.0000
10	Targeted Revenue Differential		0	0	0
11	Proposed PCI (Non-Exog Only)	Line 4 - or - Line 4 * (1 + Line 3)	100.0000	100.0000	100.0000
12	Proposed PCI	Line 4 * (1 + Line 7 + (Line 10 / Line 6))	100.0000	100.0000	100.0000
13	% Change in PCI	(Line 12 / Line 4) - 1	0.0000%	0.0000%	0.0000%

Citizens Telecommunications Companies - Group #5

Calculation of g factor

Trans. 180

Exhibit 2.5-3

	<u>Quantity</u>	<u>Source / Comments</u>
1 Prior Base Period CCL MOU	33,170,423	Prior Base Period Demand
2 Prior Base Period Lines	13,941	Prior Base Period Demand / 12
3 Prior Base Period MOU per Line	2,379	Line 1 / Line 2
4 Base Period CCL MOU	26,251,334	Base Period Demand
5 Base Period Lines	14,194	Base Period Demand / 12
6 Base Period MOU per Line	1,849	Line 4 / Line 5
7 Access Line Change Factor	101.8166%	Line 5 / Line 2
8 g factor	-22.2712%	(Line 6 / Line 3) - 1
9 g factor used for targeting	0.00%	zero if no CCL allowed or no targeting, else Line 8

Citizens Telecommunications Companies - Group #5
Calculation of Transport Minutes for ATS Rate

Trans. 180
Exhibit 2.5-4

	<u>Quantity</u>	<u>Source / Comments</u>
1 ILEC Only TIC MOU	26,251,334	Base Period Demand
2 Less: MOU on detariffed facilities only	0	Base Period Demand
3 Connecting Co. Tandem MOU	0	Base Period Demand
4 Connecting Co. Direct MOU	0	Line 8 * Line 9
5 Total ILEC Transport MOU	26,251,334	Line 1 - Line 2 + Line 3 + Line 4
6 DS1's Direct to Conn. Co. Offices (PIU'd)	0.00	Base Period Demand in Price Caps
7 DS3's Direct to Conn. Co. Offices (PIU'd)	0.00	Base Period Demand in Price Caps
8 Conn. Co. VG Equiv. Direct Trunks	0	24 * Line 6 + 672 * Line 7
9 Assumed MOU per Direct Trunk	3,038	Records

Citizens Telecommunications Companies - Group #5
Calculation of Current ATS Rate and Aggregate Target

Trans. 180
Exhibit 2.5-5
Page 1 of 1

		(A) Total	(B) CMT	(C) Traffic Sens.	(D) Trunking
100	Local Switching	Exhibit 3.5-3, Lines 1..5, Col. F		68,300	
105	LS Trunk Ports	Exhibit 3.5-8, LINE 6, Col. F		32,995	
110	Info Surcharge	Exhibit 3.5-4, Line 3, Col. F		0	
115	STP Ports	Exhibit 3.5-9, Line 2, Col. F		0	
130	Tandem Switched Transport	Exhibit 3.5-10, Line 8, Col. F			50,782
160	VG Switched Transport	Exhibit 3.5-11, Line 7, Col. F			0
220	High Cap & Other Switched Transport	Exhibit 3.5-14, Line 6, Col. F			9,652
400	Total Traffic Sensitive-Related Revenue	Sum of Lines 100..220		101,296	60,434
410	Switched TS Revenue	Line 400, Col. C			
415	Switched Transport Revenue	Line 400, Col. D			
420	Local Switching MOU	Exhibit 3.5-3, Lines 1..5, Col. A			
430	LEC Transport MOU	Exhibit 2.5-4, Line 5			
440	Switched TS Revenue per MOU	Line 410 / Line 420			
450	Switched Transport Revenue per MOU	Line 415 / Line 430			
460	ATS Revenue per MOU	Line 440 + Line 450			
470	Original Target Avg TS MOU Rate	47 C.F.R 61.3(qq)(3)			
475	ATS Target Met in Prior Filing	Input			
478	Target Avg TS MOU Rate				
480	Amount Above Target	If Line 475 = "Yes" then 0, else Line 460 - Line 470, but max 0			

Citizens Telecommunications Companies - Group #5

Calculation of Initial Targeting Amount

Trans. 180

Exhibit 2.5-6

Page 1 of 1

		(A) Total	(B) CMT	(C) Traffic Sens.	(D) Trunking
490	Maximum Revenue to Target	Line 480 * max of Ln 420 or 430, subj. to LS reduction rule	0		
500	GDP-PI	Not an annual filing	0.0000%	0.0000%	0.0000%
510	X	47 CFR 61.45	0.000000	0.000000	0.000000
520	g factor	Exhibit 2.5-3, Line 9	0.0000%		
530	CL MOU Revenue, excl. Marketing	Base period Demand rated out	0		
540	R	Base period Demand rated out	1,392,320	1,196,302	135,584
					60,434
547	Reversal of Prior Yr Pooling Jurisdictions	Trans. 179 Exhibit H-1	0		
550	Initial Target Reduction	GDP-PI - X & g impacts	0	0	0
555	Transfer Targeting Revenue	None	0		
560	Actual Available Targeting Reduction	Ln 550 + Ln 555 (limited to - Ln 490)	0		
570	Revenue Remaining to Target	Line 490 + Line 560	0		
595	Percentage Reduction in LS	Initial CALLS filing only	0.00%		
600	Specified LS Revenue Reduction	Initial Restructure Only	0		
610	Amount of Calculated LS Reduction	Min(Line 600, Line 570)	0		
620	Final Revenue Remaining to Target	Line 570 - Line 610	0		
700	Required TIC Reduction	No remaining TIC	0		
710	Required Info Surcharge Reduction	No remaining Info Surcharge	0		
715	Residual Amount	Ln 560 - Ln 610 - Ln 700 - Ln 710	0		
720	Minimum Amount for Local Switching	Ln 715 * Exhibit 2.5-5, (Ln 100 / Ln 400)	0		
730	Max. Availa. for Other ATS Ratemaking	Line 715 - Line 720	0		

Citizens Telecommunications Companies - Group #5
Calculation of Amount Targeted and Proposed ATS Rate

Trans. 180
Exhibit 2.5-7
Page 1 of 1

		(A) Total	(B) CMT	(C) Traffic Sens.	(D) Trunking
<hr/>					
Actual Targeting Selected:					
800 Local Switching	selected reduction	0		0	
805 LS Trunk Ports	selected reduction	0		0	
810 Info Surcharge	selected reduction	0		0	
815 STP Ports	selected reduction	0		0	
830 Tandem Switched Transport	selected reduction	0			0
862 VG Switched Transport	selected reduction	0			0
926 DS1 Switched Transport	selected reduction	0			0
986 DS3 Switched Transport	selected reduction	0			0
1046 HiCap/Other Switched Transport	selected reduction	0			0
1100 Actual Targeting Amounts for PCIs	Sum of Lines 800..1046	0		0	0
1110 Proposed ATS Revenue	Line 1100 + Exhibit 2.5-5, Line 400	161,729		101,296	60,434
1120 Proposed ATS Rate	Line 1110 / Exhibit 2.5-5 Ln 420 or 430	0.006161		0.003859	0.002302
1130 ATS Cap for this Annual Filing Period	Exhibit 2.5-5, Line 460	0.006161			

Citizens Telecommunications Companies - Group #5

Calculation of EUCL Limits, PICC Rates, and CCL Rates

Trans. 180

Exhibit 2.5-8

Page 1 of 3

		(A) Total	(B) No Zone / Zone A	(C) Zone B
	Source / Comments			
EUCL Demand Inputs				
100	Primary Res, SLB, & Lifeline Lines	Base period demand	129,786	129,786
110	NonPrimary Res & BRI ISDN Lines	Base period demand	9,086	9,086
120	MLB, Centrex, & PRI ISDN Lines	Base period demand	31,457	31,457
130	Total Local Exchange Lines	Sum of Lines 100..120	170,329	170,329
PICC Demand Inputs				
200	Total MLB & PRI ISDN PICCs	Base period demand	26,844	26,844
210	Total Bus. Centrex PICCs in groups > 9	Base period demand	6,887	6,887
220	Total Bus. Centrex Groups < 9 lines	Base period demand	19	19
MOU Demand Inputs				
300	Terminating Premium MOU	Base period demand	20,344,784	
310	Terminating Non-Premium MOU	Base period demand	0	
320	Terminating Chargeable MOU	Line 300 + 0.45 * Line 310	20,344,784	
330	Originating Premium MOU	Base period demand	5,906,550	
340	Originating Non-Premium MOU	Base period demand	0	
350	Originating Chargeable MOU	Line 330 + 0.45 * Line 340	5,906,550	
SLC/PICC Caps				
400	Primary Res/SLB EUCL Cap	47 C.F.R. 69.152	6.50	
410	NonPrimary Res/BRI EUCL Cap	47 C.F.R. 69.152	6.50	
420	MLB, PRI, & Centrex EUCL Cap	47 C.F.R. 69.152	9.20	
430	PICC Cap	47 C.F.R. 69.152	0.00	

Citizens Telecommunications Companies - Group #5
Calculation of EUCL Limits, PICC Rates, and CCL Rates

Trans. 180
Exhibit 2.5-8
Page 2 of 3

		(A) Total	(B) No Zone / Zone A	(C) Zone B
	Source / Comments			
440	Current Max CMT Revenue Per Line	Trans. 179	7.08	
450	Total CMT Exog Factor	Exhibit 2.5-1, Line 5	1.000000	
460	Proposed Max CMT Revenue per Line	Line 440 * Line 450	7.08	
	6/30/2000 Rates (Common Line + Marketing)			
470	NonPrimary Res/BRI EUCL Cap	Tariffed Rate as of 6/30/00	6.50	
480	MLB, PRI, & Centrex EUCL Cap	Tariffed Rate as of 6/30/00	9.20	
	CALLS Maximum Allowable EUCL Rates			
500	Primary Res/SLB EUCL Cap	Min of Line 400, Line 460	6.50	
510	NonPrimary Res/BRI EUCL Cap	Min of Ln 410, (Max of Ln 460,470)	6.50	
520	MLB, PRI, & Centrex EUCL Cap	Min of Ln 420, (Max of Ln 460,480)	9.20	
	CMT Rev vs. EUCL Rev at Max Allowable Rates			
600	Proposed Maximum CMT Revenue	Line 130 * Line 460	1,205,870	
610	Max Allowable PR, Lifeline, SLB Revenue	Line 100 * Line 500	843,609	
620	Max Allowable NonPrim Res, BRI Rev.	Line 110 * Line 510	59,059	
630	Max Allowable MLB, PRI, Ctx Revenue	Line 120 * Line 520	289,404	
640	Total Max Allowable EUCL Revenue	Sum of Lines 610..630	1,192,072	
650	Remaining CMT Revenue (Over-recovery)	Line 600 - Line 640	13,797	
652	Maximum Allowable PICC Revenue	Ln 430 * (Ln 200 + Ln 210 / 9 + Ln 220)	0	
660	Total USAC Receipts (at t)	Exhibit 3.5-2, Line 5	0	
665	Mandated CCL Revenue Reduction	none	0	
670	Voluntary Reduction	LEC choice	13,797	
680	Remaining Revenue (Over-Recovery)	Ln 650 - Ln 660 - Ln 665 - Ln 670	0	
685	Proposed Maximum CMT Revenue per Line	Ln 460 * (1 - (665 / Ln 130) / Ln 460)	7.08	

Citizens Telecommunications Companies - Group #5

Calculation of EUCL Limits, PICC Rates, and CCL Rates

Trans. 180
Exhibit 2.5-8
Page 3 of 3

		(A) Total	(B) No Zone / Zone A	(C) Zone B
Calculation of PICC for MLB, PRI ISDN, & Centrex				
800	MLB PICC Cap	Line 430	0.00	
810	MLB PICC Revenue Target	Max of zero, Line 680	0	
820	MLB PICC Target Rate	Line 810 / (Ln 200 + Ln 210 / 9 + Ln 220)	0.000000	
830	Maximum Average MLB PICC rate	Min of Line 800, Line 820	0.000000	
840	Maximum MLB PICC Revenue	Line 830 * Ln 200	0	
850	Maximum Centrex PICC Revenue	Line 830 * (Ln 210 / 9 + Ln 220)	0	
860	Total Maximum PICC Revenue	Line 840 + Line 850	0	
Calculation of CCL Rates and Revenue				
900	Local Switching Rate (Dec. 31, 1997)	records	0.01820000	
910	CCL Originating Rate (Dec. 31, 1997)	records	0.00760000	
920	Interconnection Rate (Dec. 31, 1997)	records	0.00677500	
930	Proposed Local Switching Rate	Exhibit 3.5-3, Line 2, Col. D	0.00260178	
940	Maximum Rate per Originating MOU	Sum of Lns 900..920 - Line 930	0.02997322	
950	Maximum CCL Revenue	Line 810 - Line 860	0	
960	Maximum CCL Orig Rate	Min of Line 940, Ln 950 / Ln 350	0.00000000	
970	Maximum CCL Term Rate	(Ln 950 - Ln 960 * Ln 350) / Ln 320	0.00000000	
980	Maximum Orig CCL Revenue	Line 960 * Line 350	0	
990	Maximum Term CCL Revenue	Line 970 * Line 320	0	
995	Total Max CCL Revenue	Line 980 + Line 990	0	
1100	Deaveraging Possible?	if Ln 680 > 0 No, else Yes	Yes	
1110	Pooling Revenue?	input	Yes	
1120	Will LEC Deaverage EUCL this filing?	LEC choice, if possible	No	
1130	TRP Form with Final EUCL Rates		CAP2	

Citizens Telecommunications Companies - Group #5

Manual Input of EUCL Rates to Avoid Over Recovery

Trans. 180

Exhibit 2.5-9

Page 1 of 1

		Source / Comments	Amount
Calculation of Maximum Recoverable Revenue			
100	Maximum CMT Revenues	Exhibit 2.5-8, Line 600	1,205,870
110	Total USAC Receipts	Exhibit 2.5-8, Line 660	0
120	Mandated & Voluntary Reductions	Exhibit 2.5-8, Lines 665 and 670	13,797
130	Maximum Recoverable Revenues	Line 100 - Line 110 - Line 120	1,192,072
CALLS Maximum Allowable EUCL Rates			
200	Primary Res/SLB EUCL Cap	Exhibit 2.5-8, Line 500	6.50
210	NonPrimary Res/BRI EUCL Cap	Exhibit 2.5-8, Line 510	6.50
220	MLB, PRI, & Centrex EUCL Cap	Exhibit 2.5-8, Line 520	9.20
Final EUCL Rates			
400	Primary Res/SLB EUCL Rate	input	6.50
410	NonPrimary Res/BRI EUCL Rate	input	6.50
420	MLB, PRI, & Centrex EUCL Rate	input	9.20
Final EUCL Revenue			
500	Primary Res/SLB EUCL Revenue	Line 400 * Exhibit 2.5-8, Line 100	843,609
510	NonPrimary Res/BRI EUCL Revenue	Line 410 * Exhibit 2.5-8, Line 110	59,059
520	MLB, PRI, & Centrex EUCL Revenue	Line 420 * Exhibit 2.5-8, Line 120	289,404
530	Total EUCL Revenue	Sum of Lines 500..520	1,192,072
600	Under (Over) Recovery	Line 530 - Line 130	0

Citizens Telecommunications Companies - Group #5

Allocation of Pooled Revenues

Trans. 180
Exhibit 2.5-10
Page 1 of 1

	Source / Comments	Amount
100 Pooling Amount	Exhibit 2.5-11, Line 3	0
105 TRP Form with Final EUCL Rates	Exhibit 2.5-8, Line 1130 CAP2	
MLB Pooled Rates		
110 MLB, PRI, & Centrex EUCL Cap	Exhibit 2.5-8, Line 420	9.20
120 MLB, PRI, & Centrex EUCL Rate	Exhibit 2.5-9, Line 420	9.20
130 MLB, PRI, & Centrex Revenue below Cap	(Line 110 - Line 120) * MLB Lines	0
140 Pooling Revenue from MBL EUCLs	Min of Line 130, Line 100	0
150 Maximum Allowable MLB EUCL Rate	Ln 120 + Ln 140 / Exhibit 2.5-8, Line 120	9.20
155 Max Allowed MLB EUCL Revenues	Line 150 * Exhibit 2.5-8, Line 120	289,404
160 Remaining Pooled Revenue	Line 100 - Line 140	0
170 MLB PICC Cap	Exhibit 2.5-8, Line 430	0.00
180 Max Avg MLB, PRI, & Ctx PICC Rate	Exhibit 2.5-8, Line 830	0.00
190 MLB PICC Revenue Below Cap	(Ln 170 - Ln 180) * base year demand	0
200 Pooling Revenue from MLB PICC Rate	Min of Ln 160, Ln 190	0
210 Maximum Allowed MLB PICC Rate	Ln 180 + Ln 200 / base year demand	0.00
220 Max Allowed MLB PICC Revenue	Line 210 * base year demand	0
400 Unrecoverable Pool Revenues	Line 160 - Line 200	0

Citizens Telecommunications Companies - Group #5
Source of Pooled Revenues

Trans. 180
Exhibit 2.5-11
Page 1 of 1

	Source / Comments	Amount
1	Revenue to Pool from this Tariff Unit Trans. 179 Exhibit H-1	0
2	Shortfall Received from other Tariff Units Trans. 179 Exhibit H-1	0
3	Pool Revenue to Recover in this Tariff Unit Line 1 + Line 2	0

Citizens Telecommunications Companies - Group #1

CMT Basket

Rate Element Detail

Trans. 180

Exhibit 3.1-1

Rate Elements	base period demand 2007 A	prices at last PCI update B	existing prices C	Maximum Allowed prices D	proposed prices E	revenues at last PCI update F = A * B	revenues at existing prices G = A * C	revenues at maximum prices H = A * D	revenues at proposed prices I = A * E
1 EUCL - Res. & SLB excl. Semi-Public, 2nd Res.	6,400,425	6.50	6.50	6.50	6.50	\$41,602,763	\$41,602,763	\$41,602,763	\$41,602,763
2 EUCL - Lifeline	521,494	6.50	6.50	6.50	6.50	\$3,389,711	\$3,389,711	\$3,389,711	\$3,389,711
3 EUCL - Secondary Residence	302,097	7.00	7.00	7.00	7.00	\$2,114,679	\$2,114,679	\$2,114,679	\$2,114,679
4 EUCL - BRI ISDN	3,241	7.00	7.00	7.00	7.00	\$22,687	\$22,687	\$22,687	\$22,687
5 EUCL - MLB & Centrex incl. Coin, excl. BRI ISDN	2,170,263	9.20	9.20	9.20	9.20	\$19,966,420	\$19,966,420	\$19,966,420	\$19,966,420
6 EUCL - PRI ISDN	2,824	46.00	46.00	46.00	46.00	\$129,904	\$129,904	\$129,904	\$129,904
7 EUCL - Special Access Surcharge	540	25.00	25.00	25.00	25.00	\$13,500	\$13,500	\$13,500	\$13,500
8 Port - BRI ISDN	3,241	6.91	6.91	6.91	6.91	\$22,395	\$22,395	\$22,395	\$22,395
9 Port - PRI ISDN	2,824	59.21	59.21	59.21	59.21	\$167,209	\$167,209	\$167,209	\$167,209
10 Subtotal EUCL Lines or Revenue	9,411,640					\$67,429,267	\$67,429,267	\$67,429,267	\$67,429,267
11 PICC - MLB incl. Coin	1,355,965	4.31	4.31	4.31	4.31	\$5,844,209	\$5,844,209	\$5,844,209	\$5,844,209
12 PICC - Centrex (groups of 9+ lines)	309,751	0.48	0.48	0.48	0.48	\$148,336	\$148,336	\$148,336	\$148,336
13 PICC - Centrex (groups of 8 lines)	19,554	0.54	0.54	0.54	0.54	\$10,535	\$10,535	\$10,535	\$10,535
14 PICC - Centrex (groups of 7 lines)	23,337	0.62	0.62	0.62	0.62	\$14,369	\$14,369	\$14,369	\$14,369
15 PICC - Centrex (groups of 6 lines)	27,876	0.72	0.72	0.72	0.72	\$20,024	\$20,024	\$20,024	\$20,024
16 PICC - Centrex (groups of 5 lines)	33,730	0.86	0.86	0.86	0.86	\$29,075	\$29,075	\$29,075	\$29,075
17 PICC - Centrex (groups of 4 lines)	44,402	1.08	1.08	1.08	1.08	\$47,843	\$47,843	\$47,843	\$47,843
18 PICC - Centrex (groups of 3 lines)	41,835	1.44	1.44	1.44	1.44	\$60,103	\$60,103	\$60,103	\$60,103
19 PICC - Centrex (groups of 2 lines)	36,814	2.16	2.16	2.16	2.16	\$79,334	\$79,334	\$79,334	\$79,334
20 PICC - PRI ISDN	1,638	21.55	21.55	21.55	21.55	\$35,299	\$35,299	\$35,299	\$35,299
21 Subtotal PICC Lines or Revenue	1,894,902					\$6,289,128	\$6,289,128	\$6,289,128	\$6,289,128
22 CCL Premium Terminating MOU	1,738,684,696	0.00000000	0.00000000	0.00000000	0.00000000	\$0	\$0	\$0	\$0
24 CCL Non Premium Terminating MOU	0	0.00000000	0.00000000	0.00000000	0.00000000	\$0	\$0	\$0	\$0
23 CCL Premium Originating MOU	504,779,429	0.00000000	0.00000000	0.00000000	0.00000000	\$0	\$0	\$0	\$0
25 CCL Non Premium Originating MOU	0	0.00000000	0.00000000	0.00000000	0.00000000	\$0	\$0	\$0	\$0
26 Total CCL MOU or Revenues	2,243,464,125					\$0	\$0	\$0	\$0
27 Total CMT Basket Revenues excluding USAC Receipts						\$73,718,395	\$73,718,395	\$73,718,395	\$73,718,395
28 USAC Receipts	9,411,640					\$19,161,867	\$19,161,867	\$19,161,867	\$19,161,867
29 CMT per line Revenues						\$92,677,158	\$92,677,158	\$92,677,158	\$92,677,158
30 Other CMT revenues						\$203,104	\$203,104	\$203,104	\$203,104
31 Total CMT Basket Revenues including USAC Receipts						\$92,880,262	\$92,880,262	\$92,880,262	\$92,880,262
32 Pooling Revenues Included in CMT per line Revenues								\$2,207,142	\$2,207,142
33 Total CMT Lines/CMT Rev. Per Line Excl. Pooling	9,411,640							9.612567	9.612567

Citizens Telecommunications Companies - Group #1

CMT Basket

USAC Support Detail

Trans. 180

Exhibit 3.1-2

Type of Support/Study Area		COSA A	base period demand 2007 B	Current Support Level C	Proposed Support Level D	Current Total Support E = B * C	Proposed Total Support F = B * D
Residence & Single Line Business							
1	CTC White Mountains - AZ	CTAZ	339,245	3.0920	3.0920	1,048,946	1,048,946
2	Crandon Tel - WI	CTCR	31,732	2.7072	2.7072	85,905	85,905
3	CTC WV - Rural	CTCW	375,159	4.2608	4.2608	1,598,477	1,598,477
4	CTC WV - Urban	CTGW	787,522	3.0491	3.0491	2,401,233	2,401,233
5	Headwaters Tel - WI	CTHW	57,686	0.0000	0.0000	0	0
6	CTC Idaho	CTID	203,954	6.9834	6.9834	1,424,292	1,424,292
7	CTC Montana	CTMT	73,778	4.4421	4.4421	327,729	327,729
8	CTC NY - Red Hook	CTRH	129,710	0.6508	0.6508	84,415	84,415
9	Rib Lake Tel - WI	CTRL	13,192	1.8294	1.8294	24,133	24,133
10	Rhineland Tel - WI	CTRN	105,921	0.0000	0.0000	0	0
11	CTC Tennessee	CTTN	583,944	0.6040	0.6040	352,702	352,702
12	CTC NY - Upstate	CTUP	2,134,541	2.0696	2.0696	4,417,646	4,417,646
13	CTC Utah	CTUT	178,854	4.0496	4.0496	724,287	724,287
14	CTC NY - Western Counties	CTWC	247,265	3.2231	3.2231	796,960	796,960
15	CTC California - Shasta	CUCA	1,112,893	3.2025	3.2025	3,564,040	3,564,040
16	CU Rural Tel AZ - Mohave	CURA	851,861	1.7459	1.7459	1,487,264	1,487,264
17	Total Residence & Single Line Business		7,227,257			18,338,031	18,338,031
Multiline Business							
18	CTC White Mountains - AZ	CTAZ	126,102	0.0000	0.0000	0	0
19	Crandon Tel - WI	CTCR	10,135	0.0000	0.0000	0	0
20	CTC WV - Rural	CTCW	60,820	0.4410	0.4410	26,822	26,822
21	CTC WV - Urban	CTGW	230,936	0.0000	0.0000	0	0
22	Headwaters Tel - WI	CTHW	3,566	0.0000	0.0000	0	0
23	CTC Idaho	CTID	54,451	4.7107	4.7107	256,502	256,502
24	CTC Montana	CTMT	18,434	2.1694	2.1694	39,991	39,991
25	CTC NY - Red Hook	CTRH	42,375	0.0000	0.0000	0	0
26	Rib Lake Tel - WI	CTRL	1,473	0.0000	0.0000	0	0
27	Rhineland Tel - WI	CTRN	65,657	0.0000	0.0000	0	0
28	CTC Tennessee	CTTN	204,663	0.0000	0.0000	0	0
29	CTC NY - Upstate	CTUP	589,001	0.0000	0.0000	0	0
30	CTC Utah	CTUT	78,820	1.7769	1.7769	140,055	140,055
31	CTC NY - Western Counties	CTWC	49,220	0.9504	0.9504	46,779	46,779
32	CTC California - Shasta	CUCA	337,371	0.9298	0.9298	313,688	313,688
33	CU Rural Tel AZ - Mohave	CURA	311,359	0.0000	0.0000	0	0
34	Total Multiline Business		2,184,383			823,836	823,836
35	Total for Tariff Unit		9,411,640			19,161,867	19,161,867

Trans. 180
Exhibit 3.1-3

Exhibit 3.1-3

Exhibit 3.1-3

	base period volumes 2007	prices in effect at last PCI update	current prices	proposed prices	revenue at last PCI update	revenue at current prices	revenue at proposed prices	Index Calculation
Rate Elements	A	B	C	D	E = A * B	F = A * C	G = A * D	H
Local Switching Service Category:								
1 LS1 Premium Local Switching per Minute	1,178,231	0.00260000	0.00260000	0.00260000	3,063	3,063	3,063	
2 LS2 Premium Local Switching per Minute	2,242,285,894	0.00260000	0.00260000	0.00260000	5,829,943	5,829,943	5,829,943	
3 Non Premium Local Switching per Minute	0	0.00117000	0.00117000	0.00117000	0	0	0	
4 FGA Usage Sensitive Credit Allw.	0	0.00000000	0.00000000	0.00000000	0	0	0	
5 Switched 56Kpbs	0	0.00260000	0.00260000	0.00260000	0	0	0	
6 Network Blocking - per Blocked Call (FGB, FGC, FGD &	0	0.0200	0.0200	0.0200	0	0	0	
7 Carrier Identification Parameter, per trunk group	700.38	50.00	50.00	50.00	35,019	35,019	35,019	
8 Carrier Identification Parmeter NRC	0	65.00	65.00	65.00	0	0	0	
9 IC CIC Consolidation Charge	0	1.30	1.30	1.30	0	0	0	
10 Agent List, NRC	0	50.00	50.00	50.00	0	0	0	
11 Agent List, Initial, per Account	0	0.03	0.03	0.03	0	0	0	
12 Agent List, Allocation, per Listing	0	0.03	0.03	0.03	0	0	0	
13 Snapshot List, NRC	0	75.00	75.00	75.00	0	0	0	
14 Snapshot List, per Listing	0	0.05	0.05	0.05	0	0	0	
15 EU Valid List, Standard	0	0.0340	0.0340	0.0340	0	0	0	
16 EU Valid List, Admin Fee	0	78.00	78.00	78.00	0	0	0	
17 EU Valid List, Special Sort	0	0.0540	0.0540	0.0540	0	0	0	
18 Operator Transfer Service	1,525	0.20	0.20	0.20	305	305	305	
19 NXX Translation NRC, per order	0	221.00	221.00	221.00	0	0	0	
20 500 NXX Translation per End Office	0	221.00	221.00	221.00	0	0	0	
21 Coin Supervision	0	2.10	2.10	2.10	0	0	0	
22 900 Blocking--Residence--Add Blocking	0	5.00	5.00	5.00	0	0	0	
23 900 Blocking--Residence--Remove Blocking	0	5.00	5.00	5.00	0	0	0	
24 900 Blocking--Business--Add Blocking	0	15.00	15.00	15.00	0	0	0	
25 900 Blocking--Business--Remove Blocking	0	15.00	15.00	15.00	0	0	0	
26 International Blocking	0	19.95	19.95	19.95	0	0	0	
27 SUB-TOTAL, Local Switching					\$5,868,331	\$5,868,331	\$5,868,331	
SBI Calculation:		Source / Comments:						
28 SBI(py) = SBI on last day of previous tariff year	Trans. 179							19.8573
29 Proposed PCI (Non-Exogenous Only)	N/A							N/A
30 PCI(py) = PCI on last day of previous tariff year	Trans. 179							24.4118
31 SBI Upper(t-1)	Trans. 179							20.8502
32 ATS Targeting to Switching	Exhibit 1.1-3, Line 1							0
33 Exogenous Cost Change factor for SBI	1 + (Line 32 / Line 27 Col. E)							1.0000
34 SBI(t-1) = Immed. preceeding SBI	Trans. 179							19.8573
35 Sum[V * P(t) / P(t-1)] = SBI wtd. price ratio	Col. G Line 27 / Col. F Line 27							1.0000
36 SBI(t) = SBI(t-1)*Sum[V*P(t)/P(t-1)]	Line 34 * Line 35							19.8573
37 SBI Upper Limit	Line 31 * Line 33							20.8502

Citizens Telecommunications Companies - Group #1

Traffic Sensitive Basket

Rate Element Detail

Trans. 180

Exhibit 3.1-4

Rate Elements	base period volumes 2007 A	prices in effect at last PCI update B	current prices C	proposed prices D	revenue at last PCI update E = A * B	revenue at current prices F = A * C	revenue at proposed prices G = A * D	Index Calculation H
Information Services Category:								
1 Information Surcharge--Premium	0	0.00000000	0.00000000	0.00000000	0	0	0	
2 Information Surcharge--Non Premium	0	0.00000000	0.00000000	0.00000000	0	0	0	
3 SUB-TOTAL, Information					\$0	\$0	\$0	
SBI Calculation:								
4 SBI(py) = SBI on last day of previous tariff year								0.0000
5 Proposed PCI (Non-Exogenous Only)								N/A
6 PCI(py) = PCI on last day of previous tariff year								24.4118
7 SBI Upper(t-1)								0.0000
8 ATS Targeting to Information								0
9 Exogenous Cost Change factor for SBI								1.0000
10 SBI(t-1) = Immed. preceeding SBI								0.0000
11 Sum[V * P(t) / P(t-1)] = SBI wtd. price ratio								1.0000
12 SBI(t) = SBI(t-1)*Sum[V*P(t)/P(t-1)]								0.0000
13 SBI Upper Limit								0.0000

Source / Comments:

Trans. 179

N/A

Trans. 179

Trans. 179

Exhibit 1.1-3, Line 2

1 + (Line 8 / Line 3 Col. E)

Trans. 179

Col. G Line 3 / Col. F Line 3

Line 10 * Line 11

Line 7 * Line 9

Trans. 180
Exhibit 3.1-5

Exhibit 3.1-5

Exhibit 3.1-5

Rate Element Details		base period volumes 2007 A	prices in effect at last PCI update B	current prices C	proposed prices D	revenue at last PCI update E = A * B	revenue at current prices F = A * C	revenue at proposed prices G = A * D	Index Calculation H
800 Data Base - Vertical Features									
1	no services currently provided					0	0	0	
2	SUB-TOTAL, 800 DB Vertical Features					\$0	\$0	\$0	
SBI Calculation:		Source / Comments:							
3	SBI(py) = SBI on last day of previous tariff year	Trans. 179							0.0000
4	Proposed PCI (Non-Exogenous Only)	N/A							N/A
5	PCI(py) = PCI on last day of previous tariff year	Trans. 179							24.4118
6	SBI Upper(t-1)	Trans. 179							0.0000
7	Undesig Exog Chg Targeted to Database Access	Exhibit 1.1-2, Line 4							0
8	Exogenous Cost Change factor for SBI	1 + (Line 7 / Exhibit 3.1-6 Line 4 Col. E)							1.0000
9	SBI(t-1) = Immed. preceeding SBI	Trans. 179							0.0000
10	Sum[V * P(t) / P(t-1)] = SBI wtd. price ratio	Col. G Line 2 / Col. F Line 2							1.0000
11	SBI(t) = SBI(t-1)*Sum[V*P(t)/P(t-1)]	Line 9 * Line 10							0.0000
12	SBI Upper Limit	Line 6 * Line 8							0.0000

Trans. 180
Exhibit 3.1-6

Exhibit 3.1-6

Exhibit 3.1-6

Rate Element Detail		base period volumes 2007 A	prices in effect at last PCI update B	current prices C	proposed prices D	revenue at last PCI update E = A * B	revenue at current prices F = A * C	revenue at proposed prices G = A * D	Index Calculation H	
Rate Elements										
Database Access										
1	800 DB Query Charge	199,838,192	0.01047977	0.01047977	0.01047977	2,094,258	2,094,258	2,094,258		
2	LNP Access Query Charge	89,409	0.02000000	0.02000000	0.02000000	1,788	1,788	1,788		
3	SUB-TOTAL, 800 Database Basic					\$2,096,046	\$2,096,046	\$2,096,046		
4	SUB-TOTAL, Database Access					\$2,096,046	\$2,096,046	\$2,096,046		
SBI Calculation:		Source / Comment								
5	SBI(py) = SBI on last day of previous tariff year	Trans. 179								55.7622
6	Proposed PCI (Non-Exogenous Only)	N/A								N/A
7	PCI(py) = PCI on last day of previous tariff year	Trans. 179								24.4118
8	SBI Upper(t-1)	Trans. 179								58.5503
9	Exogenous Change Targeted to Database Access	Exhibit 1.1-2, Line 4								0
10	Exogenous Cost Change factor for SBI	1 + (Line 9 / Line 4 Col. E)								1.0000
11	SBI(t-1) = Immed. preceeding SBI	Trans. 179								55.7622
12	Sum[V * P(t) / P(t-1)] = SBI wtd. price ratio	Col. G Line 4 / Col. F Line 4								1.0000
13	SBI(t) = SBI(t-1)*Sum[V*P(t)/P(t-1)]	Line 11 * Line 12								55.7622
14	SBI Upper Limit	Line 8 * Line 10								58.5503

Trans. 180

Exhibit 3.1-7

revenue at proposed prices G = A * D	Index Calculation H
0	0
0	0
0	0
0	\$0
	0.0000
	N/A
	24.4118
	0.0000
	0
	1.0000
	0.0000
	1.0000
	0.0000
	0.0000

Rate Element Detail

Exhibit 3.1-8

Rate Elements		base period volumes 2007 A	prices in effect at last PCI update B	current prices C	proposed prices D	revenue at last PCI update E = A * B	revenue at current prices F = A * C	revenue at proposed prices G = A * D	Index Calculation H	
Trunk Ports										
1	Shared DS1 Port Charge - per MOU	998,200,392	0.00109690	0.00109690	0.00109690	1,094,926	1,094,926	1,094,926		
2	Multiplexers - (Trunk Side of End Office) - per MOU	1,004,514,326	0.00005000	0.00005000	0.00005000	50,226	50,226	50,226		
3	Dedicated VG (DSO) Port Charge	99.72	10.00	10.00	10.00	997	997	997		
4	Dedicated DS1 Port Charge	18,211.31	150.00	150.00	150.00	2,731,697	2,731,697	2,731,697		
5	Dedicated DS3 Port Charge	14.16	5,000.00	5,000.00	5,000.00	70,800	70,800	70,800		
6	SUB-TOTAL, Trunk Ports					\$3,948,645	\$3,948,645	\$3,948,645		
SBI Calculation:		Source / Comments:								
7	SBI(py) = SBI on last day of previous tariff year	Trans. 179								34.7545
8	Proposed PCI (Non-Exogenous Only)	N/A								N/A
9	PCI(py) = PCI on last day of previous tariff year	Trans. 179								24.4118
10	SBI Upper(t-1)	Trans. 179								36.4922
11	ATS Targeting to Trunk Ports	Exhibit 1.1-3, Line 3								0
12	Exogenous Cost Change factor for SBI	1 + (Line 11 / Line 6 Col. E)								1.0000
13	SBI(t-1) = Immed. preceeding SBI	Trans. 179								34.7545
14	Sum[V * P(t) / P(t-1)] = SBI wtd. price ratio	Col. G Line 6 / Col. F Line 6								1.0000
15	SBI(t) = SBI(t-1)*Sum[V*P(t)/P(t-1)]	Line 13 * Line 14								34.7545
16	SBI Upper Limit	Line 10 * Line 12								36.4922

Trans. 180
Exhibit 3.1-9

Exhibit 3.1-9

Rate Element Details		base period volumes 2007 A	prices in effect at last PCI update B	current prices C	proposed prices D	revenue at last PCI update E = A * B	revenue at current prices F = A * C	revenue at proposed prices G = A * D	Index Calculation H
STP Ports									
1	Signalling Transfer Point Port Termination	0	720.00	720.00	720.00	0	0	0	
2	SUB-TOTAL, STP Ports					\$0	\$0	\$0	
SBI Calculation:		Source / Comments:							
3	SBI(py) = SBI on last day of previous tariff year	Trans. 179							
4	Proposed PCI (Non-Exogenous Only)	N/A							
5	PCI(py) = PCI on last day of previous tariff year	Trans. 179							
6	SBI Upper(t-1)	Trans. 179							
7	ATS Targeting to STP Ports	Exhibit 1.1-3, Line 4							
8	Exogenous Cost Change factor for SBI	1 + (Line 7 / Line 2 Col. E)							
9	SBI(t-1) = Immed. preceeding SBI	Trans. 179							
10	Sum[V * P(t) / P(t-1)] = SBI wtd. price ratio	Col. G Line 2 / Col. F Line 2							
11	SBI(t) = SBI(t-1)*Sum[V*P(t)/P(t-1)]	Line 9 * Line 10							
12	SBI Upper Limit	Line 6 * Line 8							
13	GRAND TOTAL, Traffic Sensitive Basket					\$11,913,023	\$11,913,023	\$11,913,023	
Traffic Sensitive Basket API Calculation:		Source / Comments:							
14	API(t-1) = Immediately Preceeding API	Trans. 179							
15	[SUM (v)*(P(t)/P(t-1))] = API wtd. price ratio	Col. G Line 13 / Col. F Line 13							
16	API(t) = API(t-1) * [SUM(v) * (P(t)/P(t-1))]	Line 14 * Line 15							

Trans. 180
Exhibit 3.1-10

Rate Elements	base period volumes 2007 A	prices in effect at last PCI update B	current prices C	proposed prices D	revenue at last PCI update E = A * B	revenue at current prices F = A * C	revenue at proposed prices G = A * D	Index Calculation H
Tandem Switched Transport Service Category:								
Termination - per Termination, per minute	2,206,875,825	0.00100000	0.00100000	0.00100000	2,206,876	2,206,876	2,206,876	
Facility - per Mile, per minute	29,116,870,000	0.00005000	0.00005000	0.00005000	1,455,844	1,455,844	1,455,844	
Tandem Switching per minute	1,086,270,080	0.00005000	0.00005000	0.00005000	54,314	54,314	54,314	
Shared Mux DS3 to DS1, per MOU	1,008,731,252	0.00005000	0.00005000	0.00005000	50,437	50,437	50,437	
Voice Grade Tandem Trunk Port	0.00	10.00	10.00	10.00	0	0	0	
DS1 Tandem Trunk Port	0.00	150.00	150.00	150.00	0	0	0	
DS3 Tandem Trunk Port	0.00	5,000.00	5,000.00	5,000.00	0	0	0	
SUB-TOTAL, Tandem Switched Transport					\$3,767,469	\$3,767,469	\$3,767,469	
Tandem Switched Transport SBI Calculation:								
SBI(py) = SBI on last day of previous tariff year	Trans. 179							60.1419
Proposed PCI (Non-Exogenous Only)	N/A							N/A
PCI(py) = PCI on last day of previous tariff year	Trans. 179							27.0731
SBI Upper(t-1)	Trans. 179							61.3448
ATS Targeting to Tandem Transport	Exhibit 1.1-3, Line 6							0
Exogenous Cost Change factor for SBI	1 + (Line 13 / Line 8 Col. E)							1.0000
SBI(t-1) = Immed. preceeding SBI	Trans. 179							60.1419
Sum[V * P(t) / P(t-1)] = SBI wtd. price ratio	Col. G Line 8 / Col. F Line 8							1.0000
SBI(t) = SBI(t-1)*Sum[V*P(t)/P(t-1)]	Line 15 * Line 16							60.1419
SBI Upper Limit	Line 12 * Line 14							61.3448

Rate Element Detail

Exhibit 3.1-11

Rate Elements		base period volumes 2007 A	prices at last PCI update B	current prices C	proposed prices D	revenue at last PCI update E = A * B	revenue at current prices F = A * C	revenue at proposed prices G = A * D	Index Calculation H
Voice Grade Service Category: Non-Density Zone									
1	VG Entrance facility -- 2 Wire	24.00	55.93	55.93	55.93	1,342	1,342	1,342	
2	VG Entrance facility -- 4 Wire	28.04	91.00	91.00	91.00	2,552	2,552	2,552	
3	VG Direct Trunked Termination - Mohave	0.00	100.00	100.00	100.00	0	0	0	
4	VG Direct Trunked Termination - All Other	291.12	38.00	38.00	38.00	11,063	11,063	11,063	
5	VG Direct Trunked Facility - Mohave	0.00	0.00	0.00	0.00	0	0	0	
5	VG Direct Trunked Facility - All Other	7,936.04	0.61	0.61	0.61	4,867	4,867	4,867	
6	VG Entrance Facility -- NRC	0	488.24	488.24	488.24	0	0	0	
7	VG Dir. Trk. Transport Activated, per service order	0	130.23	130.23	130.23	0	0	0	
8	SUB-TOTAL, Voice Grade					\$19,824	\$19,824	\$19,824	
Voice Grade SBI Calculation:		Source / Comments:							
9	SBI(py) = SBI on last day of previous tariff year	Trans. 179							90.6375
10	Proposed PCI (Non-Exogenous Only)	N/A							N/A
11	PCI(py) = PCI on last day of previous tariff year	Trans. 179							27.0731
12	SBI Upper(t-1)	Trans. 179							95.1694
13	ATS Targeting to Voice Grade	Exhibit 1.1-3, Line 7							0
14	Exogenous Cost Change factor for SBI	1 + (Line 13 / Line 8 Col. E)							1.0000
15	SBI(t-1) = Immed. preceeding SBI	Trans. 179							90.6375
16	Sum[V * P(t) / P(t-1)] = SBI wtd. price ratio	Col. G Line 8 / Col. F Line 8							1.0000
17	SBI(t) = SBI(t-1)*Sum[V*P(t)/P(t-1)]	Line 15 * Line 16							90.6375
18	SBI Upper Limit	Line 12 * Line 14							95.1694

Trunking Basket
Rate Element Detail

Exhibit 3.1-12

Rate Element	base period volumes 2007 A	prices at last PCI update B	current prices C	proposed prices D	revenue at last PCI update E = A * B	revenue at current prices F = A * C	revenue at proposed prices G = A * D	Index Calculation H
Rate Elements								
High Capacity & Other Service Category:								
DS 1 Non-Density Zone:								
1 DS1 Entrance facility	1,102.11	150.00	150.00	150.00	165,317	165,317	165,317	
2 DS1 Direct Trunked Termination - Mohave	3,374.19	900.00	900.00	900.00	3,036,771	3,036,771	3,036,771	
3 DS1 Direct Trunked Termination - All Other	16,015.52	150.00	150.00	150.00	2,402,328	2,402,328	2,402,328	
4 DS1 Direct Trunked Facility - Mohave	0.00	0.00	0.00	0.00	0	0	0	
5 DS1 Direct Trunked Facility - All Other	237,478.53	7.33	7.33	7.33	1,740,718	1,740,718	1,740,718	
6 Mux DS1 to voice	3.00	263.00	263.00	263.00	789	789	789	
7 Mux DS1 to voice -- NRC	0	417.00	417.00	417.00	0	0	0	
8 DS1 Entrance Facility -- NRC	0	600.00	600.00	600.00	0	0	0	
9 DS1 Dir. Trk. Transport, per 24 Trunks Activated	0	50.81	50.81	50.81	0	0	0	
10 DS1 Dir. Trk. Transport Activated, per service order	0	130.23	130.23	130.23	0	0	0	
8 SUB-TOTAL, DS1 Service					\$7,345,922	\$7,345,922	\$7,345,922	
DS1 Subindex Calculation:								
9 SBI(py) = SBI on last day of previous tariff year	Trans. 179							61.6237
10 Proposed PCI (Non-Exogenous Only)	N/A							N/A
11 PCI(py) = PCI on last day of previous tariff year	Trans. 179							27.0731
12 SBI Upper(t-1)	Trans. 179							64.7049
13 ATS Targeting to DS1	Exhibit 1.1-3, Line 8							0
14 Exogenous Cost Change factor for SBI	1 + (Line 13 / Line 8 Col. E)							1.0000
15 SBI(t-1) = Immed. preceeding SBI	Trans. 179							61.6237
16 Sum[V * P(t) / P(t-1)] = SBI wtd. price ratio	Col. G Line 8 / Col. F Line 8							1.0000
17 SBI(t) = SBI(t-1)*Sum[V*P(t)/P(t-1)]	Line 15 * Line 16							61.6237
18 SBI Upper Limit	Line 12 * Line 14							64.7049

Trans. 180
Exhibit 3.1-13

Rate Elements	base period volumes 2007 A	prices at last PCI update B	current prices C	proposed prices D	revenue at last PCI update E = A * B	revenue at current prices F = A * C	revenue at proposed prices G = A * D	Index Calculation H
DS 3 Non-Density Zone:								
DS3 Entrance facility	54.72	1,500.00	1,500.00	1,500.00	82,080	82,080	82,080	
DS3 Direct Trunked Termination	20.60	900.00	900.00	900.00	18,540	18,540	18,540	
DS3 Direct Trunked Facility	334.46	120.00	120.00	120.00	40,135	40,135	40,135	
Mux DS3 to DS1, per month	1,079.82	1,400.00	1,400.00	1,400.00	1,511,748	1,511,748	1,511,748	
Mux DS3 to DS1 -- NRC	0	1,297.00	1,297.00	1,297.00	0	0	0	
DS3 Entrance Facility -- NRC	0	3,410.00	3,410.00	3,410.00	0	0	0	
DS3 Dir. Trk. Transport Activated, per service order	0	415.00	415.00	415.00	0	0	0	
SUB-Total, DS3 Service					\$1,652,503	\$1,652,503	\$1,652,503	
DS3 Subindex Calculation:								
SBI(py) = SBI on last day of previous tariff year	Trans. 179							4.2688
Proposed PCI (Non-Exogenous Only)	N/A							N/A
PCI(py) = PCI on last day of previous tariff year	Trans. 179							27.0731
SBI Upper(t-1)	Trans. 179							4.48225
ATS Targeting to DS3	Exhibit 1.1-3, Line 9							0
Exogenous Cost Change factor for SBI	1 + (Line 13 / Line 8 Col. E)							1.0000
SBI(t-1) = Immed. preceeding SBI	Trans. 179							4.2688
Sum[V * P(t) / P(t-1)] = SBI wtd. price ratio	Col. G Line 8 / Col. F Line 8							1.0000
SBI(t) = SBI(t-1)*Sum[V*P(t)/P(t-1)]	Line 15 * Line 16							4.2688
SBI Upper Limit	Line 12 * Line 14							4.4822

Trans. 180
Exhibit 3.1-14

	base period volumes 2007	prices at last PCI update	current prices	proposed prices	revenue at last PCI update	revenue at current prices	revenue at proposed prices	Index Calculation
Rate Elements	A	B	C	D	E = A * B	F = A * C	G = A * D	H
Other								
CCS/SS7 Signaling Mileage Facility per mile	38.97	2.17	2.17	2.17	85	85	85	
CCS/SS7 Signaling Mileage Termination per term	0	32.67	32.67	32.67	0	0	0	
CCS/SS7 Singaling Entrance Facilitiy	0	107.80	107.80	107.80	0	0	0	
CCS/SS7 Singaling Entrance Facility NRC	0	347.02	347.02	347.02	0	0	0	
SUB-TOTAL, Other High Cap					\$85	\$85	\$85	
SUB-TOTAL, High Capacity & Other					\$8,998,510	\$8,998,510	\$8,998,510	
High Cap & Other SBI Calculation:								
Source / Comments:								
SBI(py) = SBI on last day of previous tariff year	Trans. 179							61.8187
Proposed PCI (Non-Exogenous Only)	N/A							N/A
PCI(py) = PCI on last day of previous tariff year	Trans. 179							27.0731
SBI Upper(t-1)	Trans. 179							64.9097
ATS Targeting to High Capacity	Exhibit 1.1-3; Sum of Lines 8..10							0
Exogenous Cost Change factor for SBI	1 + (Line 11 / Line 6 Col. E)							1.0000
SBI(t-1) = Immed. preceeding SBI	Trans. 179							61.8187
Sum[V * P(t) / P(t-1)] = SBI wtd. price ratio	Col. G Line 6 / Col. F Line 6							1.0000
SBI(t) = SBI(t-1)*Sum[V*P(t)/P(t-1)]	Line 13 * Line 14							61.8187
SBI Upper Limit	Line 10 * Line 12							64.9097
GRAND TOTAL, Trunking Basket					\$12,785,803	\$12,785,803	\$12,785,803	
Trunking Basket API Calculation:								
Source / Comments:								
API(t-1) = Immediately Precedding API	Trans. 179							27.0731
[SUM (v) * (P(t) / P(t-1))] = API wtd.price ratio	Col. G Line 17 / Col. F Line 17							1.0000
API(t) = API[(t-1) * [SUM(v) * (P(t)/P(t-1))]]	Line 18 * Line 19							27.0731

Trans. 180
Exhibit 3.1-15

Exhibit 3.1-15

	base period volumes 2007	prices at last PCI update	current prices	proposed prices	revenue at last PCI update	revenue at current prices	revenue at proposed prices	Index Calculation
Rate Elements	A	B	C	D	E = A * B	F = A * C	G = A * D	H
VG/WATS/Metal/Teleg Service Category:								
1 VG Channel Termination, 2 Wire	2,075	40.00	40.00	40.00	83,000	83,000	83,000	
2 VG Channel Termination, 4 Wire	5,584	65.00	65.00	65.00	362,960	362,960	362,960	
3 Metallic Channel Termination	0	150.00	150.00	150.00	0	0	0	
4 VG Channel Mileage Termination, per term.	243,697	39.00	39.00	39.00	9,504,183	9,504,183	9,504,183	
5 Metallic Channel Mileage Termination, per term.	0	42.00	42.00	42.00	0	0	0	
6 VG Channel Mileage Facility, per mile	158,628	0.61	0.61	0.61	96,763	96,763	96,763	
7 Metallic Channel Mileage Facility, per mile	0	0.75	0.75	0.75	0	0	0	
8 VG Channel Term 4W NRC, per termination	4	488.24	488.24	488.24	1,953	1,953	1,953	
9 VG Channel Term 2W NRC, per termination	0	488.24	488.24	488.24	0	0	0	
10 VG 2W/4W Channel Term NRC, per order	2	130.23	130.23	130.23	260	260	260	
11 VG data bridging 2W/4W	24	1.00	1.00	1.00	24	24	24	
12 VG Voice bridging, 2W/4W	60	1.00	1.00	1.00	60	60	60	
13 VG C-type conditioning	135	1.00	1.00	1.00	135	135	135	
14 VG Improved Attenuation Distortion	286	1.00	1.00	1.00	286	286	286	
15 VG Improved Envelope Delay Distortion	0	7.74	7.74	7.74	0	0	0	
16 VG data capability	413	1.00	1.00	1.00	413	413	413	
17 VG Improved Return Loss for Effective 2w/4w	134	1.00	1.00	1.00	134	134	134	
18 VG Customer Specified Receive Level	0	1.00	1.00	1.00	0	0	0	
19 VG Signaling Capability	256	1.00	1.00	1.00	256	256	256	
20 VG Selective Signaling Arrangement	0	1.00	1.00	1.00	0	0	0	
21 VG Improved Term Option	0	1.00	1.00	1.00	0	0	0	
22 Metallic Channel Term NRC, per termination	0	1000.00	1000.00	1000.00	0	0	0	
23 Metallic Channel Term NRC, per order	0	130.23	130.23	130.23	0	0	0	
24 SUB-TOTAL, VG/WATS/METLL/TELEG					\$10,050,428	\$10,050,428	\$10,050,428	
VG/WATS/Metallic/Teleg. SBI Calculation:								
25 SBI(py) = SBI on last day of previous tariff year	Source / Comments:							89.7199
26 Proposed PCI (Non-Exogenous Only)	Trans. 179							N/A
27 PCI(py) = PCI on last day of previous tariff year	N/A							
28 SBI Upper(t-1)	Trans. 179							61.2620
29 Exogenous Change Targeted to Voice Grade	Exhibit 1.1-2, Line 12							94.2059
30 Undesignated Exog. Chg for Special Access Basket	Exhibit 1.1-2, Line 17							0
31 Exogenous Cost Change factor for SBI	1 + (Line 29 / Line 24 Col. E) + (Line 30 / Exhibit 3.1-19 Line 75 Col. E)							1.0000
32 SBI(t-1) = Immed. preceeding SBI	Trans. 179							88.1568
33 Sum[V * P(t) / P(t-1)] = SBI wtd. price ratio	Col. G Line 24 / Col. F Line 24							1.0000
34 SBI(t) = SBI(t-1)*Sum[V*P(t)/P(t-1)]	Line 32 * Line 33							88.1568
35 SBI Upper Limit	Line 28 * Line 31							94.2059

Citizens Telecommunications Companies - Group #1

Special Access Basket

Rate Element Detail

Trans. 180
Exhibit 3.1-16

Rate Elements	base period volumes 2007 A	prices at last PCI update B	current prices C	proposed prices D	revenue at last PCI update E = A * B	revenue at current prices F = A * C	revenue at proposed prices G = A * D	Index Calculation H
Audio/Video Service Category:								
1 PA Channel Termination mo 200-3500 HZ	72	37.52	37.52	37.52	2,701	2,701	2,701	
2 PA Channel Termination mo 100-5000 HZ	48	37.95	37.95	37.95	1,822	1,822	1,822	
3 PA Channel Termination mo 50-8000 HZ	0	37.95	37.95	37.95	0	0	0	
4 PA Channel Termination mo 50-15000 HZ	12	37.95	37.95	37.95	455	455	455	
5 PA Channel Termination dly 200-3500 HZ	0	5.20	5.20	5.20	0	0	0	
6 PA Channel Termination dly 100-5000 HZ	0	5.20	5.20	5.20	0	0	0	
7 PA Channel Termination dly 50-8000 HZ	12	5.20	5.20	5.20	62	62	62	
8 PA Channel Termination dly 50-15000 HZ	0	5.20	5.20	5.20	0	0	0	
9 PA Channel Mlg. Termination mo 200-3500 HZ	12	37.95	37.95	37.95	455	455	455	
10 PA Channel Mlg. Termination mo 100-5000 HZ	36	37.95	37.95	37.95	1,366	1,366	1,366	
11 PA Channel Mlg. Termination mo 50-8000 HZ	0	37.95	37.95	37.95	0	0	0	
12 PA Channel Mlg. Termination mo 50-15000 HZ	0	37.95	37.95	37.95	0	0	0	
13 PA Channel Mlg. Termination dly 200-3500 HZ	0	4.57	4.57	4.57	0	0	0	
14 PA Channel Mlg. Termination dly 100-5000 HZ	0	4.57	4.57	4.57	0	0	0	
15 PA Channel Mlg. Termination dly 50-8000 HZ	12	4.57	4.57	4.57	55	55	55	
16 PA Channel Mlg. Termination dly 50-15000 HZ	0	4.57	4.57	4.57	0	0	0	
17 PA Channel Mlg. Facility mo 200-3500 HZ	0	0.80	0.80	0.80	0	0	0	
18 PA Channel Mlg. Facility mo 100-5000 HZ	255	1.55	1.55	1.55	395	395	395	
19 PA Channel Mlg. Facility mo 50-8000 HZ	95	2.40	2.40	2.40	228	228	228	
20 PA Channel Mlg. Facility mo 50-15000 HZ	0	3.10	3.10	3.10	0	0	0	
21 PA Channel Mlg. Facility dly 200-3500 HZ	0	0.08	0.08	0.08	0	0	0	
22 PA Channel Mlg. Facility dly 100-5000 HZ	0	0.16	0.16	0.16	0	0	0	
23 PA Channel Mlg. Facility dly 50-8000 HZ	0	0.24	0.24	0.24	0	0	0	
24 PA Channel Mlg. Facility dly 50-15000 HZ	0	0.32	0.32	0.32	0	0	0	
25 PA Channel Termination 200-3500 HZ NRC	0	741.01	741.01	741.01	0	0	0	
26 PA Channel Termination 100-5000 HZ NRC	0	741.01	741.01	741.01	0	0	0	
27 PA Channel Termination 50-8000 HZ NRC	0	741.01	741.01	741.01	0	0	0	
28 PA Channel Termination 50-15000 HZ NRC	0	741.01	741.01	741.01	0	0	0	
29 PA Channel Termination, NRC per order	0	130.23	130.23	130.23	0	0	0	
30 PA gain conditioning, monthly	0	12.00	12.00	12.00	0	0	0	
31 PA gain conditioning, daily	0	1.20	1.20	1.20	0	0	0	
32 SUB-TOTAL, Audio/Video					\$7,541	\$7,541	\$7,541	

Audio/Video SBI Calculation:

Source / Comments:

33 SBI(py) = SBI on last day of previous tariff year	Trans. 179	82.8375
34 Proposed PCI (Non-Exogenous Only)	N/A	N/A
35 PCI(py) = PCI on last day of previous tariff year	Trans. 179	61.2620
36 SBI Upper(t-1)	Trans. 179	86.9794
37 Exogenous Change Targeted to Audio/Video	Exhibit 1.1-2, Line 13	0
38 Undesignated Exog. Chg for Special Access Basket	Exhibit 1.1-2, Line 17	0
39 Exogenous Cost Change factor for SBI	1 + (Line 37 / Line 32 Col. E) + (Line 38 / Exhibit 3.1-19 Line 75 Col. E)	1.0000
40 SBI(t-1) = Immed. preceeding SBI	Trans. 179	82.8375
41 Sum[V * P(t) / P(t-1)] = SBI wtd. price ratio	Col. G Line 32 / Col. F Line 32	1.0000

Citizens Telecommunications Companies - Group #1

Special Access Basket

Rate Element Detail

Trans. 180
Exhibit 3.1-16

		base period volumes 2007 A	prices at last PCI update B	current prices C	proposed prices D	revenue at last PCI update E = A * B	revenue at current prices F = A * C	revenue at proposed prices G = A * D	Index Calculation H
	Rate Elements								
42	SBI(t) = SBI(t-1)*Sum[V*P(t)/P(t-1)]	Line 40 * Line 41							82.8375
43	SBI Upper Limit	Line 36 * Line 39							86.9794

Trans. 180
Exhibit 3.1-17

Rate Elements

[illegible]

Trans. 180
Exhibit 3.1-18

Rate Elements

	base period volumes 2007	prices at last PCI update	current prices	proposed prices	revenue at last PCI update	revenue at current prices	revenue at proposed prices	Index Calculation	
Rate Elements	A	B	C	D	E = A * B	F = A * C	G = A * D	H	
DS 3 Non-Density Zone:									
1 DS3 Channel Termination	2,696	1,147.00	1,147.00	1,147.00	3,092,312	3,092,312	3,092,312		
2 DS3 Channel Mileage Termination	4,128	900.00	900.00	900.00	3,715,200	3,715,200	3,715,200		
3 DS3 Channel Mileage Facility	57,671	120.00	120.00	120.00	6,920,532	6,920,532	6,920,532		
4 DS3 Channel Termination NRC per termination	1	3,410.00	3,410.00	3,410.00	3,410	3,410	3,410		
5 DS3 Channel Termination NRC per order	1	415.00	415.00	415.00	415	415	415		
6 Mux DS3 to DS1	1,610	1,400.00	1,400.00	1,400.00	2,254,000	2,254,000	2,254,000		
7 Mux DS3 to DS1 NRC	2	1,297.00	1,297.00	1,297.00	2,594	2,594	2,594		
8 SUB-Total, DS3 Service					\$15,988,463	\$15,988,463	\$15,988,463		
DS3 Subindex Calculation:		Source / Comments:							
9 SBI(py) = SBI on last day of previous tariff year		Trans. 179							90.4284
10 Proposed PCI (Non-Exogenous Only)		N/A							N/A
11 PCI(py) = PCI on last day of previous tariff year		Trans. 179							61.2620
12 SBI Upper(t-1)		Trans. 179							94.9498
13 Exogenous Change Targeted to Hi Cap		Exhibit 1.1-2, Line 14							0
14 Undesignated Exog. Chg for Special Access Basket		Exhibit 1.1-2, Line 17							0
15 Exogenous Cost Change factor for SBI		1 + (Line 13 / Exhibit 3.1-19Line 63 Col. E) + (Line 14 / Exhibit 3.1-19 Line 75 Col. E)							1.0000
16 SBI(t-1) = Immed. preceeding SBI		Trans. 179							85.3481
17 Sum[V * P(t) / P(t-1)] = SBI wtd. price ratio		Col. G Line 8 / Col. F Line 8							1.0000
18 SBI(t) = SBI(t-1)*Sum[V*P(t)/P(t-1)]		Line 16 * Line 17							85.3481
19 SBI Upper Limit		Line 12 * Line 15							94.9498

Citizens Telecommunications Companies - Group #1

Special Access Basket

Rate Element Detail

Trans. 180
Exhibit 3.1-19

Rate Elements	base period volumes 2007 A	prices at last PCI update B	current prices C	proposed prices D	revenue at last PCI update E = A * B	revenue at current prices F = A * C	revenue at proposed prices G = A * D	Index Calculation H
DDS & Other								
1 DDS Channel Termination 2.4 Kbps	12	50.00	50.00	50.00	600	600	600	
2 DDS Channel Termination 4.8 Kbps	12	50.00	50.00	50.00	600	600	600	
3 DDS Channel Termination 9.6 Kbps	597	50.00	50.00	50.00	29,850	29,850	29,850	
4 DDS Channel Termination 19.2 Kbps	3	50.00	50.00	50.00	150	150	150	
5 DDS Channel Termination 56 Kbps	14,168	50.00	50.00	50.00	708,400	708,400	708,400	
6 DDS Channel Termination 64 Kbps	487	50.00	50.00	50.00	24,350	24,350	24,350	
7 OC-3 Channel Termination	130	3,200.00	3,200.00	3,200.00	416,000	416,000	416,000	
8 OC-3c Channel Termination	12	3,000.00	3,000.00	3,000.00	36,000	36,000	36,000	
9 DDS Channel Mileage Termination 2.4 Kbps	12	47.00	47.00	47.00	564	564	564	
10 DDS Channel Mileage Termination 4.8 Kbps	12	47.00	47.00	47.00	564	564	564	
11 DDS Channel Mileage Termination 9.6 Kbps	607	47.00	47.00	47.00	28,529	28,529	28,529	
12 DDS Channel Mileage Termination 19.2 Kbps	3	47.00	47.00	47.00	141	141	141	
13 DDS Channel Mileage Termination 56 Kbps	13,649	70.00	70.00	70.00	955,430	955,430	955,430	
14 DDS Channel Mileage Termination 64 Kbps	509	70.00	70.00	70.00	35,630	35,630	35,630	
15 OC-3 Channel Mileage Termination	154	2,000.00	2,000.00	2,000.00	308,000	308,000	308,000	
16 OC-3c Channel Mileage Termination	0	2,000.00	2,000.00	2,000.00	0	0	0	
17 DDS Channel Mileage Facility 2.4 Kbps	216	0.35	0.35	0.35	76	76	76	
18 DDS Channel Mileage Facility 4.8 Kbps	58	0.35	0.35	0.35	20	20	20	
19 DDS Channel Mileage Facility 9.6 Kbps	7,903	0.35	0.35	0.35	2,766	2,766	2,766	
20 DDS Channel Mileage Facility 19.2 Kbps	66	0.35	0.35	0.35	23	23	23	
21 DDS Channel Mileage Facility 56 Kbps	448,695	0.65	0.65	0.65	293,828	293,828	293,828	
22 DDS Channel Mileage Facility 64 Kbps	14,241	0.65	0.65	0.65	9,257	9,257	9,257	
23 OC-3 Channel Mileage Facility	1,187	280.00	280.00	280.00	332,298	332,298	332,298	
24 OC-3c Channel Mileage Facility	0	280.00	280.00	280.00	0	0	0	
25 DDS Channel Termination 2.4 Kbps NRC	0	519.09	519.09	519.09	0	0	0	
26 DDS Channel Termination 4.8 Kbps NRC	0	519.09	519.09	519.09	0	0	0	
27 DDS Channel Termination 9.6 Kbps NRC	1	519.09	519.09	519.09	519	519	519	
28 DDS Channel Termination 19.2 Kbps NRC	0	519.09	519.09	519.09	0	0	0	
29 DDS Channel Termination 56 Kbps NRC	0	519.09	519.09	519.09	0	0	0	
30 DDS Channel Termination 64 Kbps NRC	0	519.09	519.09	519.09	0	0	0	
31 DDS Channel Termination NRC per order	0	130.23	130.23	130.23	0	0	0	
32 OC-3 Channel Termination NRC	0	3,600.00	3,600.00	3,600.00	0	0	0	
33 OC-3c Channel Termination NRC	0	3,600.00	3,600.00	3,600.00	0	0	0	
34 OC-3 Channel Termination NRC per order	1	415.00	415.00	415.00	415	415	415	
35 OC-3c Channel Termination NRC per order	0	415.00	415.00	415.00	0	0	0	
36 DDS Central Office Bridging, per Port	42	12.53	12.53	12.53	526	526	526	
37 OC-3 to DS3 Multiplexing	12	1,500.00	1,500.00	1,500.00	18,000	18,000	18,000	
38 OC-3 to DS1 Multiplexing	0	1,800.00	1,800.00	1,800.00	0	0	0	
39 OC-3 to DS3 Multiplexing NRC	0	1,297.00	1,297.00	1,297.00	0	0	0	
40 OC-3 to DS1 Multiplexing NRC	0	1,297.00	1,297.00	1,297.00	0	0	0	
41 NID Replacement NRC	0	99.00	99.00	99.00	0	0	0	
42 Service Date Change - NRC	0	50.00	50.00	50.00	0	0	0	
43 Design Change Charge - NRC	0	31.76	31.76	31.76	0	0	0	
44 Cancellation Charge - NRC	0	402.75	402.75	402.75	0	0	0	
45 Expedited Order Charge - NRC	0	0.00	0.00	300.00	0	0	0	
46 Restoration Priority	162	4.90	4.90	4.90	794	794	794	

Citizens Telecommunications Companies - Group #1

Special Access Basket

Rate Element Detail

Trans. 180

Exhibit 3.1-19

		base period volumes 2007	prices at last PCI update	current prices	proposed prices	revenue at last PCI update E = A * B	revenue at current prices F = A * C	revenue at proposed prices G = A * D	Index Calculation H
	Rate Elements	A	B	C	D	E = A * B	F = A * C	G = A * D	H
47	Add'l Engineering, per 1/2 hour, Basic	0	40.00	40.00	40.00	0	0	0	
48	Add'l Engineering, per 1/2 hour, Overtime	0	60.00	60.00	60.00	0	0	0	
49	Add'l Engineering, per 1/2 hour, Premium	0	80.00	80.00	80.00	0	0	0	
50	Add'l Labor, per 1/2 hour per technician, Basic	0	30.00	30.00	30.00	0	0	0	
51	Add'l Labor, per 1/2 hour per technician, Overtime	0	45.00	45.00	45.00	0	0	0	
52	Add'l Labor, per 1/2 hour per technician, Premium	0	60.00	60.00	60.00	0	0	0	
53	Add'l Testing, per 1/2 hour per technician, Basic	0	30.00	30.00	30.00	0	0	0	
54	Add'l Testing, per 1/2 hour per technician, Overtime	0	45.00	45.00	45.00	0	0	0	
55	Add'l Testing, per 1/2 hour per technician, Premium	0	60.00	60.00	60.00	0	0	0	
56	Standby, per 1/2 hour per technician, Basic	0	30.00	30.00	30.00	0	0	0	
57	Standby, per 1/2 hour per technician, Overtime	0	45.00	45.00	45.00	0	0	0	
58	Standby, per 1/2 hour per technician, Premium	0	60.00	60.00	60.00	0	0	0	
59	Programming, per 1/2 hour per programmer, Basic	0	30.00	30.00	30.00	0	0	0	
60	Programming, per 1/2 hour per programmer, Overtime	0	45.00	45.00	45.00	0	0	0	
61	Programming, per 1/2 hour per programmer, Premium	0	60.00	60.00	60.00	0	0	0	
62	SUB-TOTAL, Other High Cap & DDS					\$3,203,330	\$3,203,330	\$3,203,330	
63	SUB-TOTAL, High Capacity/DDS					\$72,977,289	\$72,977,289	\$72,977,289	
	High Cap/DDS SBI Calculation:				Source / Comments:				
64	SBI(py) = SBI on last day of previous tariff year				Trans. 179				82.3423
65	Proposed PCI (Non-Exogenous Only)				N/A				N/A
66	PCI(py) = PCI on last day of previous tariff year				Trans. 179				61.2620
67	SBI Upper(t-1)				Trans. 179				86.4594
68	Exogenous Change Targeted to Hi Cap				Exhibit 1.1-2, Line 14				0
69	Undesignated Exog. Chg for Special Access Basket				Exhibit 1.1-2, Line 17				0
70	Exogenous Cost Change factor for SBI				1 + (Line 68 / Line 63 Col. E) + (Line 69 / Line 75 Col. E)				1.0000
71	SBI(t-1) = Immed. preceeding SBI				Trans. 179				82.5431
72	Sum[V * P(t) / P(t-1)] = SBI wtd. price ratio				Col. G Line 63 / Col. F Line 63				1.0000
73	SBI(t) = SBI(t-1)*Sum[V*P(t)/P(t-1)]				Line 71 * Line 72				82.5431
74	SBI Upper Limit				Line 67 * Line 70				86.4594
75	GRAND TOTAL, Special Access Basket					\$83,035,257	\$83,035,257	\$83,035,257	
	Special Access Basket API Calculation:				Source / Comments:				
76	API(t-1) = Immediately Preceeding API				Trans. 179				61.2614
77	[SUM (v) * (P(t) / P(t-1))] = API wtd.price ratio				Col. G Line 75 / Col. F Line 75				1.0000
78	API(t) = API(t-1) * [SUM(v) * (P(t)/P(t-1))]				Line 76 * Line 77				61.2614

Citizens Telecommunications Companies - Group #2
CMT Basket
Rate Element Detail

Trans. 180
Exhibit 3.2-1

Rate Elements	base period demand 2007 A	prices at last PCI update B	existing prices C	Maximum Allowed prices D	proposed prices E	revenues at last PCI update F = A * B	revenues at existing prices G = A * C	revenues at maximum prices H = A * D	revenues at proposed prices I = A * E
1 EUCL - Res. & SLB excl. Semi-Public, 2nd Res.	973,473	6.50	6.50	6.50	6.50	\$6,327,575	\$6,327,575	\$6,327,575	\$6,327,575
2 EUCL - Lifeline	200,094	6.50	6.50	6.50	6.50	\$1,300,611	\$1,300,611	\$1,300,611	\$1,300,611
3 EUCL - Secondary Residence	43,865	7.00	7.00	7.00	7.00	\$307,055	\$307,055	\$307,055	\$307,055
4 EUCL - BRI ISDN	358	7.00	7.00	7.00	7.00	\$2,506	\$2,506	\$2,506	\$2,506
5 EUCL - MLB & Centrex incl. Coin, excl. BRI ISDN	402,108	9.20	9.20	9.20	9.20	\$3,699,394	\$3,699,394	\$3,699,394	\$3,699,394
6 EUCL - PRI ISDN	261	46.00	46.00	46.00	46.00	\$12,006	\$12,006	\$12,006	\$12,006
7 EUCL - Special Access Surcharge	348	25.00	25.00	25.00	25.00	\$8,700	\$8,700	\$8,700	\$8,700
8 Port - BRI ISDN	358	7.86	7.86	7.86	7.86	\$2,814	\$2,814	\$2,814	\$2,814
9 Port - PRI ISDN	261	0.00	0.00	0.00	0.00	\$0	\$0	\$0	\$0
10 Subtotal EUCL Lines or Revenue	1,621,203					\$11,660,660	\$11,660,660	\$11,660,660	\$11,660,660
11 PICC - MLB incl. Coin	261,636	4.31	4.31	4.31	4.31	\$1,127,651	\$1,127,651	\$1,127,651	\$1,127,651
12 PICC - Centrex (groups of 9+ lines)	46,364	0.48	0.48	0.48	0.48	\$22,203	\$22,203	\$22,203	\$22,203
13 PICC - Centrex (groups of 8 lines)	3,940	0.54	0.54	0.54	0.54	\$2,123	\$2,123	\$2,123	\$2,123
14 PICC - Centrex (groups of 7 lines)	3,990	0.62	0.62	0.62	0.62	\$2,457	\$2,457	\$2,457	\$2,457
15 PICC - Centrex (groups of 6 lines)	5,124	0.72	0.72	0.72	0.72	\$3,681	\$3,681	\$3,681	\$3,681
16 PICC - Centrex (groups of 5 lines)	4,859	0.86	0.86	0.86	0.86	\$4,188	\$4,188	\$4,188	\$4,188
17 PICC - Centrex (groups of 4 lines)	7,645	1.08	1.08	1.08	1.08	\$8,237	\$8,237	\$8,237	\$8,237
18 PICC - Centrex (groups of 3 lines)	8,529	1.44	1.44	1.44	1.44	\$12,253	\$12,253	\$12,253	\$12,253
19 PICC - Centrex (groups of 2 lines)	10,110	2.16	2.16	2.16	2.16	\$21,787	\$21,787	\$21,787	\$21,787
20 PICC - PRI ISDN	143	21.55	21.55	21.55	21.55	\$3,082	\$3,082	\$3,082	\$3,082
21 Subtotal PICC Lines or Revenue	352,340					\$1,207,662	\$1,207,662	\$1,207,662	\$1,207,662
22 CCL Premium Terminating MOU	313,170,251	0.00084096	0.00084096	0.00084096	0.00084096	\$263,364	\$263,364	\$263,364	\$263,364
24 CCL Non Premium Terminating MOU	0	0.00037843	0.00037843	0.00037843	0.00037843	\$0	\$0	\$0	\$0
23 CCL Premium Originating MOU	105,337,742	0.02494581	0.02494581	0.02494581	0.02494581	\$2,627,735	\$2,627,735	\$2,627,735	\$2,627,735
25 CCL Non Premium Originating MOU	0	0.01122561	0.01122561	0.01122561	0.01122561	\$0	\$0	\$0	\$0
26 Total CCL MOU or Revenues	418,507,993					\$2,891,099	\$2,891,099	\$2,891,099	\$2,891,099
27 Total CMT Basket Revenues excluding USAC Receipts						\$15,759,422	\$15,759,422	\$15,759,422	\$15,759,422
28 USAC Receipts	1,621,203					\$6,773,862	\$6,773,862	\$6,773,862	\$6,773,862
29 CMT per line Revenues						\$22,521,770	\$22,521,770	\$22,521,770	\$22,521,770
30 Other CMT revenues						\$11,514	\$11,514	\$11,514	\$11,514
31 Total CMT Basket Revenues including USAC Receipts						\$22,533,284	\$22,533,284	\$22,533,284	\$22,533,284
32 Pooling Revenues Included in CMT per line Revenues								\$0	\$0
33 Total CMT Lines/CMT Rev. Per Line Excl. Pooling	1,621,203							13.892011	13.892011

Citizens Telecommunications Companies - Group #2
CMT Basket
USAC Support Detail

Trans. 180
Exhibit 3.2-2

Type of Support/Study Area		COSA A	base period demand 2007 B	Current Support Level C	Proposed Support Level D	Current Total Support E = B * C	Proposed Total Support F = B * D
Residence & Single Line Business							
1	CTC Golden State - CA	CTCA	124,350	5.9607	5.9607	741,213	741,213
2	CTC Mountain State - WV	CTMW	274,037	8.3860	8.3860	2,298,074	2,298,074
3	Navaho - AZ	CTNA	151,175	4.3937	4.3937	664,218	664,218
4	Navaho - NM	CTNM	64,956	5.5166	5.5166	358,336	358,336
5	CTC Nevada - North	CTNN	173,217	2.3586	2.3586	408,550	408,550
6	CTC Nevada - South	CTNS	17,709	5.6921	5.6921	100,801	100,801
7	Navaho - UT	CTNU	4,708	16.1139	16.1139	75,864	75,864
8	CTC Oregon	CTOR	129,466	3.0613	3.0613	396,334	396,334
9	CTC Tuolumne	CTTU	72,071	11.5289	11.5289	830,899	830,899
10	CTC Volunteer State - TN	CTVS	206,101	1.9421	1.9421	400,269	400,269
11	Total Residence & Single Line Business		1,217,790			6,274,559	6,274,559
Multiline Business							
12	CTC Golden State - CA	CTCA	54,977	3.6880	3.6880	202,755	202,755
13	CTC Mountain State - WV	CTMW	40,300	4.0287	4.0287	162,357	162,357
14	Navaho - AZ	CTNA	101,677	0.0000	0.0000	0	0
15	Navaho - NM	CTNM	32,788	0.0000	0.0000	0	0
16	CTC Nevada - North	CTNN	95,128	0.0000	0.0000	0	0
17	CTC Nevada - South	CTNS	10,141	3.4194	3.4194	34,676	34,676
18	Navaho - UT	CTNU	3,357	8.5179	8.5179	28,595	28,595
19	CTC Oregon	CTOR	25,112	0.0000	0.0000	0	0
20	CTC Tuolumne	CTTU	7,662	9.2562	9.2562	70,921	70,921
21	CTC Volunteer State - TN	CTVS	32,271	0.0000	0.0000	0	0
22	Total Multiline Business		403,413			499,304	499,304
23	Total for Tariff Unit		1,621,203			6,773,862	6,773,862

Trans. 180
Exhibit 3.2-3

Exhibit 3.2-3

Exhibit 3.2-3

	base period volumes 2007	prices in effect at last PCI update	current prices	proposed prices	revenue at last PCI update	revenue at current prices	revenue at proposed prices	Index Calculation
Rate Elements	A	B	C	D	E = A * B	F = A * C	G = A * D	H
Local Switching Service Category:								
1 LS1 Premium Local Switching per Minute	49,627	0.00364690	0.00364690	0.00364690	181	181	181	
2 LS2 Premium Local Switching per Minute	418,458,366	0.00364690	0.00364690	0.00364690	1,526,076	1,526,076	1,526,076	
3 Non Premium Local Switching per Minute	0	0.00164111	0.00164111	0.00164111	0	0	0	
4 FGA Usage Sensitive Credit Allw.	0	0.00000000	0.00000000	0.00000000	0	0	0	
5 Switched 56Kpbs	0	0.00364690	0.00364690	0.00364690	0	0	0	
6 Network Blocking - per Blocked Call (FGB, FGC, FGD &	0	0.0170	0.0170	0.0170	0	0	0	
7 Carrier Identification Parameter, per trunk group	135.60	50.00	50.00	50.00	6,780	6,780	6,780	
8 Carrier Identification Parmeter NRC	0	65.00	65.00	65.00	0	0	0	
9 IC CIC Consolidation Charge	0	1.30	1.30	1.30	0	0	0	
10 Agent List, NRC	0	50.00	50.00	50.00	0	0	0	
11 Agent List, Initial, per Account	0	0.03	0.03	0.03	0	0	0	
12 Agent List, Allocation, per Listing	0	0.03	0.03	0.03	0	0	0	
13 Snapshot List, NRC	0	75.00	75.00	75.00	0	0	0	
14 Snapshot List, per Listing	0	0.05	0.05	0.05	0	0	0	
15 EU Valid List, Standard	0	0.0340	0.0340	0.0340	0	0	0	
16 EU Valid List, Admin Fee	0	78.00	78.00	78.00	0	0	0	
17 EU Valid List, Special Sort	0	0.0540	0.0540	0.0540	0	0	0	
18 Operator Transfer Service	1,042	0.20	0.20	0.20	208	208	208	
19 NXX Translation NRC, per order	0	221.00	221.00	221.00	0	0	0	
20 500 NXX Translation per End Office	0	221.00	221.00	221.00	0	0	0	
21 Coin Supervision	0	1.88	1.88	1.88	0	0	0	
22 900 Blocking--Residence--Add Blocking	0	5.00	5.00	5.00	0	0	0	
23 900 Blocking--Residence--Remove Blocking	0	5.00	5.00	5.00	0	0	0	
24 900 Blocking--Business--Add Blocking	0	15.00	15.00	15.00	0	0	0	
25 900 Blocking--Business--Remove Blocking	0	15.00	15.00	15.00	0	0	0	
26 International Blocking	0	19.95	19.95	19.95	0	0	0	
27 SUB-TOTAL, Local Switching					\$1,533,245	\$1,533,245	\$1,533,245	
SBI Calculation:		Source / Comments:						
28 SBI(py) = SBI on last day of previous tariff year	Trans. 179							10.2594
29 Proposed PCI (Non-Exogenous Only)	N/A							N/A
30 PCI(py) = PCI on last day of previous tariff year	Trans. 179							13.4455
31 SBI Upper(t-1)	Trans. 179							10.7724
32 ATS Targeting to Switching	Exhibit 1.2-3, Line 1							0
33 Exogenous Cost Change factor for SBI	1 + (Line 32 / Line 27 Col. E)							1.0000
34 SBI(t-1) = Immed. preceeding SBI	Trans. 179							10.2594
35 Sum[V * P(t) / P(t-1)] = SBI wtd. price ratio	Col. G Line 27 / Col. F Line 27							1.0000
36 SBI(t) = SBI(t-1)*Sum[V*P(t)/P(t-1)]	Line 34 * Line 35							10.2594
37 SBI Upper Limit	Line 31 * Line 33							10.7724

Citizens Telecommunications Companies - Group #2

Traffic Sensitive Basket

Rate Element Detail

Trans. 180

Exhibit 3.2-4

Rate Elements	base period volumes 2007 A	prices in effect at last PCI update B	current prices C	proposed prices D	revenue at last PCI update E = A * B	revenue at current prices F = A * C	revenue at proposed prices G = A * D	Index Calculation H
Information Services Category:								
1 Information Surcharge--Premium	0	0.00000000	0.00000000	0.00000000	0	0	0	
2 Information Surcharge--Non Premium	0	0.00000000	0.00000000	0.00000000	0	0	0	
3 SUB-TOTAL, Information					\$0	\$0	\$0	
SBI Calculation:								
4 SBI(py) = SBI on last day of previous tariff year								0.0000
5 Proposed PCI (Non-Exogenous Only)								N/A
6 PCI(py) = PCI on last day of previous tariff year								13.4455
7 SBI Upper(t-1)								0.0000
8 ATS Targeting to Information								0
9 Exogenous Cost Change factor for SBI								1.0000
10 SBI(t-1) = Immed. preceeding SBI								0.0000
11 Sum[V * P(t) / P(t-1)] = SBI wtd. price ratio								1.0000
12 SBI(t) = SBI(t-1)*Sum[V*P(t)/P(t-1)]								0.0000
13 SBI Upper Limit								0.0000

Source / Comments:

Trans. 179

N/A

Trans. 179

Trans. 179

Exhibit 1.2-3, Line 2

1 + (Line 8 / Line 3 Col. E)

Trans. 179

Col. G Line 3 / Col. F Line 3

Line 10 * Line 11

Line 7 * Line 9

Trans. 180
Exhibit 3.2-5

Exhibit 3.2-5

Exhibit 3.2-5

Rate Element Details		base period volumes 2007 A	prices in effect at last PCI update B	current prices C	proposed prices D	revenue at last PCI update E = A * B	revenue at current prices F = A * C	revenue at proposed prices G = A * D	Index Calculation H
800 Data Base - Vertical Features									
1	no services currently provided					0	0	0	
2	SUB-TOTAL, 800 DB Vertical Features					\$0	\$0	\$0	
SBI Calculation:		Source / Comments:							
3	SBI(py) = SBI on last day of previous tariff year		Trans. 179						100.0000
4	Proposed PCI (Non-Exogenous Only)		N/A						N/A
5	PCI(py) = PCI on last day of previous tariff year		Trans. 179						13.4455
6	SBI Upper(t-1)		Trans. 179						105.0000
7	Undesig Exog Chg Targeted to Database Access		Exhibit 1.2-2, Line 4						0
8	Exogenous Cost Change factor for SBI		1 + (Line 7 / Exhibit 3.2-6 Line 4 Col. E)						1.0000
9	SBI(t-1) = Immed. preceeding SBI		Trans. 179						100.0000
10	Sum[V * P(t) / P(t-1)] = SBI wtd. price ratio		Col. G Line 2 / Col. F Line 2						1.0000
11	SBI(t) = SBI(t-1)*Sum[V*P(t)/P(t-1)]		Line 9 * Line 10						100.0000
12	SBI Upper Limit		Line 6 * Line 8						105.0000

Trans. 180
Exhibit 3.2-6

Exhibit 3.2-6

Exhibit 3.2-6

Rate Element Details		base period volumes 2007 A	prices in effect at last PCI update B	current prices C	proposed prices D	revenue at last PCI update E = A * B	revenue at current prices F = A * C	revenue at proposed prices G = A * D	Index Calculation H
Database Access									
1	800 DB Query Charge	40,432,401	0.00701349	0.00701349	0.00701349	283,572	283,572	283,572	
2	LNP Access Query Charge	22,538	0.02000000	0.02000000	0.02000000	451	451	451	
3	SUB-TOTAL, 800 Database Basic					\$284,023	\$284,023	\$284,023	
4	SUB-TOTAL, Database Access					\$284,023	\$284,023	\$284,023	
SBI Calculation:		Source / Comment							
5	SBI(py) = SBI on last day of previous tariff year	Trans. 179							
6	Proposed PCI (Non-Exogenous Only)	N/A							
7	PCI(py) = PCI on last day of previous tariff year	Trans. 179							
8	SBI Upper(t-1)	Trans. 179							
9	Exogenous Change Targeted to Database Access	Exhibit 1.2-2, Line 4							
10	Exogenous Cost Change factor for SBI	1 + (Line 9 / Line 4 Col. E)							
11	SBI(t-1) = Immed. preceeding SBI	Trans. 179							
12	Sum[V * P(t) / P(t-1)] = SBI wtd. price ratio	Col. G Line 4 / Col. F Line 4							
13	SBI(t) = SBI(t-1)*Sum[V*P(t)/P(t-1)]	Line 11 * Line 12							
14	SBI Upper Limit	Line 8 * Line 10							

Rate Element Detail

Exhibit 3.2-7

Rate Element		base period volumes 2007 A	prices in effect at last PCI update B	current prices C	proposed prices D	revenue at last PCI update E = A * B	revenue at current prices F = A * C	revenue at proposed prices G = A * D	Index Calculation H
Billing Name & Address									
1	BNA per order	0	28.00	28.00	28.00	0	0	0	
2	BNA Found/Each	0	0.40	0.40	0.40	0	0	0	
3	BNA Not Found/Each	0	0.40	0.40	0.40	0	0	0	
4	SUB-TOTAL, BNA					\$0	\$0	\$0	
SBI Calculation:		Source / Comments:							
5	SBI(py) = SBI on last day of previous tariff year	Trans. 179 46.4006							
6	Proposed PCI (Non-Exogenous Only)	N/A N/A							
7	PCI(py) = PCI on last day of previous tariff year	Trans. 179 13.4455							
8	SBI Upper(t-1)	Trans. 179 48.7206							
9	Exogenous Change Targeted to BNA	Exhibit 1.2-2, Line 8 0							
10	Exogenous Cost Change factor for SBI	1 + (Line 9 / Line 4 Col. E) 1.0000							
11	SBI(t-1) = Immed. preceeding SBI	Trans. 179 46.4006							
12	Sum[V * P(t) / P(t-1)] = SBI wtd. price ratio	Col. G Line 4 / Col. F Line 4 1.0000							
13	SBI(t) = SBI(t-1)*Sum[V*P(t)/P(t-1)]	Line 11 * Line 12 46.4006							
14	SBI Upper Limit	Line 8 * Line 10 48.7200							

Rate Element Detail

Exhibit 3.2-8

Rate Elements		base period volumes 2007 A	prices in effect at last PCI update B	current prices C	proposed prices D	revenue at last PCI update E = A * B	revenue at current prices F = A * C	revenue at proposed prices G = A * D	Index Calculation H	
Trunk Ports										
1	Shared DS1 Port Charge - per MOU	216,421,106	0.00104073	0.00104073	0.00104073	225,236	225,236	225,236		
2	Multiplexers - (Trunk Side of End Office) - per MOU	216,559,143	0.00010000	0.00010000	0.00010000	21,656	21,656	21,656		
3	Dedicated VG (DSO) Port Charge	0	10.00	10.00	10.00	0	0	0		
4	Dedicated DS1 Port Charge	2,449.11	150.00	150.00	150.00	367,367	367,367	367,367		
5	Dedicated DS3 Port Charge	4.19	5,000.00	5,000.00	5,000.00	20,950	20,950	20,950		
6	SUB-TOTAL, Trunk Ports					\$635,208	\$635,208	\$635,208		
SBI Calculation:		Source / Comments:								
7	SBI(py) = SBI on last day of previous tariff year	Trans. 179								18.7419
8	Proposed PCI (Non-Exogenous Only)	N/A								N/A
9	PCI(py) = PCI on last day of previous tariff year	Trans. 179								13.4455
10	SBI Upper(t-1)	Trans. 179								19.6790
11	ATS Targeting to Trunk Ports	Exhibit 1.2-3, Line 3								0
12	Exogenous Cost Change factor for SBI	1 + (Line 11 / Line 6 Col. E)								1.0000
13	SBI(t-1) = Immed. preceeding SBI	Trans. 179								18.7419
14	Sum[V * P(t) / P(t-1)] = SBI wtd. price ratio	Col. G Line 6 / Col. F Line 6								1.0000
15	SBI(t) = SBI(t-1)*Sum[V*P(t)/P(t-1)]	Line 13 * Line 14								18.7419
16	SBI Upper Limit	Line 10 * Line 12								19.6790

Trans. 180
Exhibit 3.2-9

Exhibit 3.2-9

Exhibit 3.2-9

Rate Element Details		base period volumes 2007 A	prices in effect at last PCI update B	current prices C	proposed prices D	revenue at last PCI update E = A * B	revenue at current prices F = A * C	revenue at proposed prices G = A * D	Index Calculation H
STP Ports									
1	Signalling Transfer Point Port Termination	0	720.00	720.00	720.00	0	0	0	
2	SUB-TOTAL, STP Ports					\$0	\$0	\$0	
SBI Calculation:		Source / Comments:							
3	SBI(py) = SBI on last day of previous tariff year	Trans. 179							
4	Proposed PCI (Non-Exogenous Only)	N/A							
5	PCI(py) = PCI on last day of previous tariff year	Trans. 179							
6	SBI Upper(t-1)	Trans. 179							
7	ATS Targeting to STP Ports	Exhibit 1.2-3, Line 4							
8	Exogenous Cost Change factor for SBI	1 + (Line 7 / Line 2 Col. E)							
9	SBI(t-1) = Immed. preceeding SBI	Trans. 179							
10	Sum[V * P(t) / P(t-1)] = SBI wtd. price ratio	Col. G Line 2 / Col. F Line 2							
11	SBI(t) = SBI(t-1)*Sum[V*P(t)/P(t-1)]	Line 9 * Line 10							
12	SBI Upper Limit	Line 6 * Line 8							
13	GRAND TOTAL, Traffic Sensitive Basket					\$2,452,477	\$2,452,477	\$2,452,477	
Traffic Sensitive Basket API Calculation:		Source / Comments:							
14	API(t-1) = Immediately Preceeding API	Trans. 179							
15	[SUM (v)*(P(t)/P(t-1))] = API wtd. price ratio	Col. G Line 13 / Col. F Line 13							
16	API(t) = API(t-1) * [SUM(v) * (P(t)/P(t-1))]	Line 14 * Line 15							

Trans. 180
Exhibit 3.2-10

Rate Elements	base period volumes 2007 A	prices in effect at last PCI update B	current prices C	proposed prices D	revenue at last PCI update E = A * B	revenue at current prices F = A * C	revenue at proposed prices G = A * D	Index Calculation H
Tandem Switched Transport Service Category:								
Termination - per Termination, per minute	383,739,418	0.00010000	0.00010000	0.00010000	38,374	38,374	38,374	
Facility - per Mile, per minute	11,195,654,000	0.00005000	0.00005000	0.00005000	559,783	559,783	559,783	
Tandem Switching per minute	131,580,374	0.00017103	0.00017103	0.00017103	22,504	22,504	22,504	
Shared Mux DS3 to DS1, per MOU	7,435,293	0.00000000	0.00000000	0.00000000	0	0	0	
Voice Grade Tandem Trunk Port	0.00	10.00	10.00	10.00	0	0	0	
DS1 Tandem Trunk Port	0.00	150.00	150.00	150.00	0	0	0	
DS3 Tandem Trunk Port	0.00	5,000.00	5,000.00	5,000.00	0	0	0	
SUB-TOTAL, Tandem Switched Transport					\$620,661	\$620,661	\$620,661	
Tandem Switched Transport SBI Calculation:								
SBI(py) = SBI on last day of previous tariff year	Source / Comments:							36.2127
Proposed PCI (Non-Exogenous Only)	Trans. 179							N/A
PCI(py) = PCI on last day of previous tariff year	N/A							16.8022
SBI Upper(t-1)	Trans. 179							36.9370
ATS Targeting to Tandem Transport	Exhibit 1.2-3, Line 6							0
Exogenous Cost Change factor for SBI	1 + (Line 13 / Line 8 Col. E)							1.0000
SBI(t-1) = Immed. preceeding SBI	Trans. 179							36.2127
Sum[V * P(t) / P(t-1)] = SBI wtd. price ratio	Col. G Line 8 / Col. F Line 8							1.0000
SBI(t) = SBI(t-1)*Sum[V*P(t)/P(t-1)]	Line 15 * Line 16							36.2127
SBI Upper Limit	Line 12 * Line 14							36.9370

Trunking Basket
Rate Element Detail

Exhibit 3.2-11

Rate Element Detail									
	base period volumes 2007 A	prices at last PCI update B	current prices C	proposed prices D	revenue at last PCI update E = A * B	revenue at current prices F = A * C	revenue at proposed prices G = A * D	Index Calculation H	
Rate Elements									
Voice Grade Service Category: Non-Density Zone									
1 VG Entrance facility -- 2 Wire	0.00	55.93	55.93	55.93	0	0	0		
2 VG Entrance facility -- 4 Wire	153.48	75.00	75.00	75.00	11,511	11,511	11,511		
3 VG Direct Trunked Termination	108.00	33.70	33.70	33.70	3,640	3,640	3,640		
4 VG Direct Trunked Facility	3,278.88	0.29	0.29	0.29	951	951	951		
5 VG Entrance Facility -- NRC	0	488.00	488.00	488.00	0	0	0		
6 VG Dir. Trk. Transport Activated, per service order	0	130.26	130.26	130.26	0	0	0		
7 SUB-TOTAL, Voice Grade					\$16,101	\$16,101	\$16,101		
Voice Grade SBI Calculation:									
8 SBI(py) = SBI on last day of previous tariff year	Source / Comments: Trans. 179							99.1666	
9 Proposed PCI (Non-Exogenous Only)	N/A							N/A	
10 PCI(py) = PCI on last day of previous tariff year	Trans. 179							16.8022	
11 SBI Upper(t-1)	Trans. 179							104.1249	
12 ATS Targeting to Voice Grade	Exhibit 1.2-3, Line 7							0	
13 Exogenous Cost Change factor for SBI	1 + (Line 12 / Line 7 Col. E)							1.0000	
14 SBI(t-1) = Immed. preceeding SBI	Trans. 179							99.1666	
15 Sum[V * P(t) / P(t-1)] = SBI wtd. price ratio	Col. G Line 7 / Col. F Line 7							1.0000	
16 SBI(t) = SBI(t-1)*Sum[V*P(t)/P(t-1)]	Line 14 * Line 15							99.1666	
17 SBI Upper Limit	Line 11 * Line 13							104.1249	

Trunking Basket Rate Element Detail

Exhibit 3.2-12

Rate Elements	base period volumes 2007 A	prices at last PCI update B	current prices C	proposed prices D	revenue at last PCI update E = A * B	revenue at current prices F = A * C	revenue at proposed prices G = A * D	Index Calculation H
High Capacity & Other Service Category:								
DS 1 Non-Density Zone:								
1 DS1 Entrance facility	146.28	175.00	175.00	175.00	25,599	25,599	25,599	
2 DS1 Direct Trunked Termination	2,981.58	143.08	143.08	143.08	426,604	426,604	426,604	
3 DS1 Direct Trunked Facility	71,060.32	7.00	7.00	7.00	497,422	497,422	497,422	
4 Mux DS1 to voice	0.00	263.00	263.00	263.00	0	0	0	
5 Mux DS1 to voice -- NRC	0	417.00	417.00	417.00	0	0	0	
6 DS1 Entrance Facility -- NRC	0	600.00	600.00	600.00	0	0	0	
7 DS1 Dir Tr. Transport, per 24 Trunks Activated	0	50.91	50.91	50.91	0	0	0	
8 DS1 Dir. Trk. Transport Activated, per service order	0	130.26	130.26	130.26	0	0	0	
6 SUB-TOTAL, DS1 Service					\$949,626	\$949,626	\$949,626	
DS1 Subindex Calculation:		Source / Comments:						
7 SBI(py) = SBI on last day of previous tariff year		Trans. 179 79.4520						
8 Proposed PCI (Non-Exogenous Only)		N/A N/A						
9 PCI(py) = PCI on last day of previous tariff year		Trans. 179 16.8022						
10 SBI Upper(t-1)		Trans. 179 83.4246						
11 ATS Targeting to DS1		Exhibit 1.2-3, Line 8 0						
12 Exogenous Cost Change factor for SBI		1 + (Line 11 / Line 6 Col. E) 1.0000						
13 SBI(t-1) = Immed. preceeding SBI		Trans. 179 79.4520						
14 Sum[V * P(t) / P(t-1)] = SBI wtd. price ratio		Col. G Line 6 / Col. F Line 6 1.0000						
15 SBI(t) = SBI(t-1)*Sum[V*P(t)/P(t-1)]		Line 13 * Line 14 79.4520						
16 SBI Upper Limit		Line 10 * Line 12 83.4246						

Trans. 180
Exhibit 3.2-13

Rate Elements	base period volumes 2007 A	prices at last PCI update B	current prices C	proposed prices D	revenue at last PCI update E = A * B	revenue at current prices F = A * C	revenue at proposed prices G = A * D	Index Calculation H
DS 3 Non-Density Zone:								
DS3 Entrance facility	12	1,400.00	1,400.00	1,400.00	16,800	16,800	16,800	
DS3 Direct Trunked Termination	0	900.00	900.00	900.00	0	0	0	
DS3 Direct Trunked Facility	0	129.00	129.00	129.00	0	0	0	
Mux DS3 to DS1, per month	56.68	1,406.16	1,406.16	1,406.16	79,701	79,701	79,701	
Mux DS3 to DS1 -- NRC	0.00	1,297.00	1,297.00	1,297.00	0	0	0	
DS3 Entrance Facility -- NRC	0	3,410.00	3,410.00	3,410.00	0	0	0	
DS3 Dir. Trk. Transport Activated, per service order	0	415.00	415.00	415.00	0	0	0	
SUB-Total, DS3 Service					\$96,501	\$96,501	\$96,501	
DS3 Subindex Calculation:								
SBI(py) = SBI on last day of previous tariff year	Source / Comments:							6.5818
Proposed PCI (Non-Exogenous Only)	Trans. 179							N/A
PCI(py) = PCI on last day of previous tariff year	N/A							16.8022
SBI Upper(t-1)	Trans. 179							6.91093
ATS Targeting to DS3	Exhibit 1.2-3, Line 9							0
Exogenous Cost Change factor for SBI	1 + (Line 13 / Line 8 Col. E)							1.0000
SBI(t-1) = Immed. preceeding SBI	Trans. 179							6.5818
Sum [V * P(t) / P(t-1)] = SBI wtd. price ratio	Col. G Line 8 / Col. F Line 8							1.0000
SBI(t) = SBI(t-1)*Sum[V*P(t)/P(t-1)]	Line 15 * Line 16							6.5818
SBI Upper Limit	Line 12 * Line 14							6.9109

Trans. 180
Exhibit 3.2-14

[illegible]

Rate Element Detail

Exhibit 3.2-15

		base period volumes 2007	prices at last PCI update	current prices	proposed prices	revenue at last PCI update	revenue at current prices	revenue at proposed prices	Index Calculation
	Rate Elements	A	B	C	D	E = A * B	F = A * C	G = A * D	H
VG/WATS/Metal/Teleg Service Category:									
1	VG Channel Termination, 2 Wire	763	55.93	55.93	55.93	42,675	42,675	42,675	
2	VG Channel Termination, 4 Wire	1,420	69.00	69.00	69.00	97,980	97,980	97,980	
3	Metallic Channel Termination	0	150.00	150.00	150.00	0	0	0	
4	VG Channel Mileage Termination, per term.	53,820	30.00	30.00	30.00	1,614,600	1,614,600	1,614,600	
5	Metallic Channel Mileage Termination, per term.	0	35.00	35.00	35.00	0	0	0	
6	VG Channel Mileage Facility, per mile	50,363	0.29	0.29	0.29	14,605	14,605	14,605	
7	Metallic Channel Mileage Facility, per mile	0	0.29	0.29	0.29	0	0	0	
8	VG Channel Term 4W NRC, per termination	0	488.00	488.00	488.00	0	0	0	
9	VG Channel Term 2W NRC, per termination	0	488.00	488.00	488.00	0	0	0	
10	VG 2W/4W Channel Term NRC, per order	0	130.26	130.26	130.26	0	0	0	
11	VG data bridging 2W/4W	0	1.00	1.00	1.00	0	0	0	
12	VG Voice bridging, 2W/4W	0	1.00	1.00	1.00	0	0	0	
13	VG C-type conditioning	12	1.00	1.00	1.00	12	12	12	
14	VG Improved Attenuation Distortion	0	7.74	7.74	7.74	0	0	0	
15	VG Improved Envelope Delay Distortion	0	7.74	7.74	7.74	0	0	0	
16	VG data capability	146	1.00	1.00	1.00	146	146	146	
17	VG Improved Return Loss for Effective 2w/4w	0	1.00	1.00	1.00	0	0	0	
18	VG Customer Specified Receive Level	0	1.00	1.00	1.00	0	0	0	
19	VG Signaling Capability	132	1.00	1.00	1.00	132	132	132	
20	VG Selective Signaling Arrangement	0	1.00	1.00	1.00	0	0	0	
21	VG Improved Term Option	0	11.09	11.09	11.09	0	0	0	
22	Metallic Channel Term NRC, per termination	0	1000.00	1000.00	1000.00	0	0	0	
23	Metallic Channel Term NRC, per order	0	130.26	130.26	130.26	0	0	0	
24	SUB-TOTAL, VG/WATS/METLL/TELEG					\$1,770,150	\$1,770,150	\$1,770,150	
VG/WATS/Metallic/Teleg. SBI Calculation:		Source / Comments:							
25	SBI(py) = SBI on last day of previous tariff year	Trans. 179							87.1148
26	Proposed PCI (Non-Exogenous Only)	N/A							N/A
27	PCI(py) = PCI on last day of previous tariff year	Trans. 179							48.5879
28	SBI Upper(t-1)	Trans. 179							91.4706
29	Exogenous Change Targeted to Voice Grade	Exhibit 1.2-2, Line 12							0
30	Undesignated Exog. Chg for Special Access Basket	Exhibit 1.2-2, Line 17							0
31	Exogenous Cost Change factor for SBI	1 + (Line 29 / Line 24 Col. E) + (Line 30 / Exhibit 3.2-19 Line 75 Col. E)							1.0000
32	SBI(t-1) = Immed. preceeding SBI	Trans. 179							87.1148
33	Sum[V * P(t) / P(t-1)] = SBI wtd. price ratio	Col. G Line 24 / Col. F Line 24							1.0000
34	SBI(t) = SBI(t-1)*Sum[V*P(t)/P(t-1)]	Line 32 * Line 33							87.1148
35	SBI Upper Limit	Line 28 * Line 31							91.4706

Citizens Telecommunications Companies - Group #2

Special Access Basket

Rate Element Detail

Trans. 180
Exhibit 3.2-16

Rate Elements	base period volumes 2007 A	prices at last PCI update B	current prices C	proposed prices D	revenue at last PCI update E = A * B	revenue at current prices F = A * C	revenue at proposed prices G = A * D	Index Calculation H
Audio/Video Service Category:								
1 PA Channel Termination mo 200-3500 HZ	0	35.65	35.65	35.65	0	0	0	
2 PA Channel Termination mo 100-5000 HZ	0	38.69	38.69	38.69	0	0	0	
3 PA Channel Termination mo 50-8000 HZ	0	38.69	38.69	38.69	0	0	0	
4 PA Channel Termination mo 50-15000 HZ	0	38.69	38.69	38.69	0	0	0	
5 PA Channel Termination dly 200-3500 HZ	0	3.55	3.55	3.55	0	0	0	
6 PA Channel Termination dly 100-5000 HZ	0	3.86	3.86	3.86	0	0	0	
7 PA Channel Termination dly 50-8000 HZ	0	3.86	3.86	3.86	0	0	0	
8 PA Channel Termination dly 50-15000 HZ	0	3.86	3.86	3.86	0	0	0	
9 PA Channel Mlg. Termination mo 200-3500 HZ	0	35.38	35.38	35.38	0	0	0	
10 PA Channel Mlg. Termination mo 100-5000 HZ	0	70.46	70.46	70.46	0	0	0	
11 PA Channel Mlg. Termination mo 50-8000 HZ	0	104.48	104.48	104.48	0	0	0	
12 PA Channel Mlg. Termination mo 50-15000 HZ	0	140.93	140.93	140.93	0	0	0	
13 PA Channel Mlg. Termination dly 200-3500 HZ	0	3.53	3.53	3.53	0	0	0	
14 PA Channel Mlg. Termination dly 100-5000 HZ	0	7.05	7.05	7.05	0	0	0	
15 PA Channel Mlg. Termination dly 50-8000 HZ	0	10.57	10.57	10.57	0	0	0	
16 PA Channel Mlg. Termination dly 50-15000 HZ	0	14.09	14.09	14.09	0	0	0	
17 PA Channel Mlg. Facility mo 200-3500 HZ	0	0.30	0.30	0.30	0	0	0	
18 PA Channel Mlg. Facility mo 100-5000 HZ	0	0.59	0.59	0.59	0	0	0	
19 PA Channel Mlg. Facility mo 50-8000 HZ	0	0.89	0.89	0.89	0	0	0	
20 PA Channel Mlg. Facility mo 50-15000 HZ	0	1.18	1.18	1.18	0	0	0	
21 PA Channel Mlg. Facility dly 200-3500 HZ	0	0.03	0.03	0.03	0	0	0	
22 PA Channel Mlg. Facility dly 100-5000 HZ	0	0.06	0.06	0.06	0	0	0	
23 PA Channel Mlg. Facility dly 50-8000 HZ	0	0.09	0.09	0.09	0	0	0	
24 PA Channel Mlg. Facility dly 50-15000 HZ	0	0.12	0.12	0.12	0	0	0	
25 PA Channel Termination 200-3500 HZ NRC	0	741.01	741.01	741.01	0	0	0	
26 PA Channel Termination 100-5000 HZ NRC	0	741.01	741.01	741.01	0	0	0	
27 PA Channel Termination 50-8000 HZ NRC	0	741.01	741.01	741.01	0	0	0	
28 PA Channel Termination 50-15000 HZ NRC	0	741.01	741.01	741.01	0	0	0	
29 PA Channel Termination, NRC per order	0	130.26	130.26	130.26	0	0	0	
30 PA gain conditioning, monthly	0	12.00	12.00	12.00	0	0	0	
31 PA gain conditioning, daily	0	1.20	1.20	1.20	0	0	0	
32 SUB-TOTAL, Audio/Video					\$0	\$0	\$0	

Audio/Video SBI Calculation:

Source / Comments:

33 SBI(py) = SBI on last day of previous tariff year	Trans. 179	98.0727
34 Proposed PCI (Non-Exogenous Only)	N/A	N/A
35 PCI(py) = PCI on last day of previous tariff year	Trans. 179	48.5879
36 SBI Upper(t-1)	Trans. 179	102.9763
37 Exogenous Change Targeted to Audio/Video	Exhibit 1.2-2, Line 13	0
38 Undesignated Exog. Chg for Special Access Basket	Exhibit 1.2-2, Line 17	0
39 Exogenous Cost Change factor for SBI	1 + (Line 37 / Line 32 Col. E) + (Line 38 / Exhibit 3.2-19 Line 75 Col. E)	1.0000
40 SBI(t-1) = Immed. preceeding SBI	Trans. 179	98.0727
41 Sum[V * P(t) / P(t-1)] = SBI wtd. price ratio	Col. G Line 32 / Col. F Line 32	1.0000

Citizens Telecommunications Companies - Group #2

Special Access Basket

Rate Element Detail

Trans. 180
Exhibit 3.2-16

		base period volumes 2007 A	prices at last PCI update B	current prices C	proposed prices D	revenue at last PCI update E = A * B	revenue at current prices F = A * C	revenue at proposed prices G = A * D	Index Calculation H
	Rate Elements								
42	SBI(t) = SBI(t-1)*Sum[V*P(t)/P(t-1)]	Line 40 * Line 41							98.0727
43	SBI Upper Limit	Line 36 * Line 39							102.9763

Trans. 180
Exhibit 3.2-17

Rate Elements

Rate Elements		base period volumes 2007 A	prices at last PCI update B	current prices C	proposed prices D	revenue at last PCI update E = A * B	revenue at current prices F = A * C	revenue at proposed prices G = A * D	Index Calculation H	
High Capacity/DDS Service Category:										
DS 1 Non-Density Zone:										
1	DS1 Channel Termination	17,811	175.00	175.00	175.00	3,116,925	3,116,925	3,116,925		
2	DS1 Channel Mileage Termination	13,540	141.91	141.91	141.91	1,921,461	1,921,461	1,921,461		
3	DS1 Channel Mileage Facility	408,887	7.00	7.00	7.00	2,862,209	2,862,209	2,862,209		
4	DS1 Channel Termination NRC per termination	0	700.00	700.00	700.00	0	0	0		
5	DS1 Channel Termination NRC per order	0	130.59	130.59	130.59	0	0	0		
6	Mux DS1 to voice	132	263.00	263.00	263.00	34,716	34,716	34,716		
7	Mux DS1 to voice NRC	0	417.00	417.00	417.00	0	0	0		
8	Mux DS1 to DS0	0	263.00	263.00	263.00	0	0	0		
9	Mux DS1 to DS0 NRC	0	417.00	417.00	417.00	0	0	0		
10	Automatic Loop Transfer, per termination	0	143.05	143.05	143.05	0	0	0		
11	Clear Channel Capability	0	0.00	0.00	0.00	0	0	0		
12	Clear Channel Capability NRC	0	538.19	538.19	538.19	0	0	0		
13	SUB-TOTAL, DS1 Service					\$7,935,311	\$7,935,311	\$7,935,311		
DS1 Subindex Calculation:		Source / Comments:								
14	SBI(py) = SBI on last day of previous tariff year	Trans. 179								79.3447
15	Proposed PCI (Non-Exogenous Only)	N/A								N/A
16	PCI(py) = PCI on last day of previous tariff year	Trans. 179								48.5879
17	SBI Upper(t-1)	Trans. 179								83.3120
18	Exogenous Change Targeted to Hi Cap	Exhibit 1.2-2, Line 14								0
19	Undesignated Exog. Chg for Special Access Basket	Exhibit 1.2-2, Line 17								0
20	Exogenous Cost Change factor for SBI	1 + (Line 18 / Exhibit 3.2-19Line 63 Col. E) + (Line 19 / Exhibit 3.2-19 Line 75 Col. E)								1.0000
21	SBI(t-1) = Immed. preceeding SBI	Trans. 179								79.3447
22	Sum[V * P(t) / P(t-1)] = SBI wtd. price ratio	Col. G Line 13 / Col. F Line 13								1.0000
23	SBI(t) = SBI(t-1)*Sum[V*P(t)/P(t-1)]	Line 21 * Line 22								79.3447
24	SBI Upper Limit	Line 17 * Line 20								83.3120

Trans. 180
Exhibit 3.2-18

Exhibit 3.2-18

[illegible]

Citizens Telecommunications Companies - Group #2

Special Access Basket

Rate Element Detail

Trans. 180
Exhibit 3.2-19

Rate Elements	base period volumes 2007 A	prices at last PCI update B	current prices C	proposed prices D	revenue at last PCI update E = A * B	revenue at current prices F = A * C	revenue at proposed prices G = A * D	Index Calculation H
DDS & Other								
1 DDS Channel Termination 2.4 Kbps	0	70.75	70.75	70.75	0	0	0	
2 DDS Channel Termination 4.8 Kbps	0	70.75	70.75	70.75	0	0	0	
3 DDS Channel Termination 9.6 Kbps	89	70.75	70.75	70.75	6,297	6,297	6,297	
4 DDS Channel Termination 19.2 Kbps	0	70.75	70.75	70.75	0	0	0	
5 DDS Channel Termination 56 Kbps	3,617	70.75	70.75	70.75	255,903	255,903	255,903	
6 DDS Channel Termination 64 Kbps	163	70.75	70.75	70.75	11,532	11,532	11,532	
7 OC-3 Channel Termination	22	3,200.00	3,200.00	3,200.00	70,400	70,400	70,400	
8 OC-3c Channel Termination	2	3,000.00	3,000.00	3,000.00	6,000	6,000	6,000	
9 DDS Channel Mileage Termination 2.4 Kbps	0	38.50	38.50	38.50	0	0	0	
10 DDS Channel Mileage Termination 4.8 Kbps	0	38.50	38.50	38.50	0	0	0	
11 DDS Channel Mileage Termination 9.6 Kbps	77	38.50	38.50	38.50	2,965	2,965	2,965	
12 DDS Channel Mileage Termination 19.2 Kbps	0	38.50	38.50	38.50	0	0	0	
13 DDS Channel Mileage Termination 56 Kbps	3,385	65.00	65.00	65.00	220,025	220,025	220,025	
14 DDS Channel Mileage Termination 64 Kbps	187	65.00	65.00	65.00	12,155	12,155	12,155	
15 OC-3 Channel Mileage Termination	24	2,000.00	2,000.00	2,000.00	48,000	48,000	48,000	
16 OC-3c Channel Mileage Termination	0	2,000.00	2,000.00	2,000.00	0	0	0	
17 DDS Channel Mileage Facility 2.4 Kbps	0	0.35	0.35	0.35	0	0	0	
18 DDS Channel Mileage Facility 4.8 Kbps	0	0.35	0.35	0.35	0	0	0	
19 DDS Channel Mileage Facility 9.6 Kbps	1,257	0.35	0.35	0.35	440	440	440	
20 DDS Channel Mileage Facility 19.2 Kbps	0	0.35	0.35	0.35	0	0	0	
21 DDS Channel Mileage Facility 56 Kbps	89,262	0.65	0.65	0.65	58,020	58,020	58,020	
22 DDS Channel Mileage Facility 64 Kbps	3,111	0.65	0.65	0.65	2,022	2,022	2,022	
23 OC-3 Channel Mileage Facility	302	280.00	280.00	280.00	84,672	84,672	84,672	
24 OC-3c Channel Mileage Facility	0	280.00	280.00	280.00	0	0	0	
25 DDS Channel Termination 2.4 Kbps NRC	0	519.21	519.21	519.21	0	0	0	
26 DDS Channel Termination 4.8 Kbps NRC	0	519.21	519.21	519.21	0	0	0	
27 DDS Channel Termination 9.6 Kbps NRC	0	519.21	519.21	519.21	0	0	0	
28 DDS Channel Termination 19.2 Kbps NRC	0	519.21	519.21	519.21	0	0	0	
29 DDS Channel Termination 56 Kbps NRC	0	519.21	519.21	519.21	0	0	0	
30 DDS Channel Termination 64 Kbps NRC	0	519.21	519.21	519.21	0	0	0	
31 DDS Channel Termination NRC per order	0	130.26	130.26	130.26	0	0	0	
32 OC-3 Channel Termination NRC	0	3,600.00	3,600.00	3,600.00	0	0	0	
33 OC-3c Channel Termination NRC	0	3,600.00	3,600.00	3,600.00	0	0	0	
34 OC-3 Channel Termination NRC per order	0	415.00	415.00	415.00	0	0	0	
35 OC-3c Channel Termination NRC per order	0	415.00	415.00	415.00	0	0	0	
36 DDS Central Office Bridging, per Port	0	12.72	12.72	12.72	0	0	0	
37 OC-3 to DS3 Multiplexing	0	1,500.00	1,500.00	1,500.00	0	0	0	
38 OC-3 to DS1 Multiplexing	0	1,800.00	1,800.00	1,800.00	0	0	0	
39 OC-3 to DS3 Multiplexing NRC	0	1,297.00	1,297.00	1,297.00	0	0	0	
40 OC-3 to DS1 Multiplexing NRC	0	1,297.00	1,297.00	1,297.00	0	0	0	
41 NID Replacement NRC	0	99.00	99.00	99.00	0	0	0	
42 Service Date Change - NRC	0	50.00	50.00	50.00	0	0	0	
43 Design Change Charge - NRC	0	31.76	31.76	31.76	0	0	0	
44 Cancellation Charge - NRC	0	402.75	402.75	402.75	0	0	0	
45 Expedited Order Charge - NRC	0	0.00	0.00	300.00	0	0	0	
46 Restoration Priority	0	4.90	4.90	4.90	0	0	0	

Rate Element Detail

Exhibit 3.2-19

		base period volumes 2007	prices at last PCI update	current prices	proposed prices	revenue at last PCI update	revenue at current prices	revenue at proposed prices	Index Calculation
	Rate Elements	A	B	C	D	E = A * B	F = A * C	G = A * D	H
47	Add'l Engineering, per 1/2 hour, Basic	0	40.00	40.00	40.00	0	0	0	
48	Add'l Engineering, per 1/2 hour, Overtime	0	60.00	60.00	60.00	0	0	0	
49	Add'l Engineering, per 1/2 hour, Premium	0	80.00	80.00	80.00	0	0	0	
50	Add'l Labor, per 1/2 hour per technician, Basic	0	30.00	30.00	30.00	0	0	0	
51	Add'l Labor, per 1/2 hour per technician, Overtime	0	45.00	45.00	45.00	0	0	0	
52	Add'l Labor, per 1/2 hour per technician, Premium	0	60.00	60.00	60.00	0	0	0	
53	Add'l Testing, per 1/2 hour per technician, Basic	0	30.00	30.00	30.00	0	0	0	
54	Add'l Testing, per 1/2 hour per technician, Overtime	0	45.00	45.00	45.00	0	0	0	
55	Add'l Testing, per 1/2 hour per technician, Premium	0	60.00	60.00	60.00	0	0	0	
56	Standby, per 1/2 hour per technician, Basic	0	30.00	30.00	30.00	0	0	0	
57	Standby, per 1/2 hour per technician, Overtime	0	45.00	45.00	45.00	0	0	0	
58	Standby, per 1/2 hour per technician, Premium	0	60.00	60.00	60.00	0	0	0	
59	Programming, per 1/2 hour per programmer, Basic	0	30.00	30.00	30.00	0	0	0	
60	Programming, per 1/2 hour per programmer, Overtime	0	45.00	45.00	45.00	0	0	0	
61	Programming, per 1/2 hour per programmer, Premium	0	60.00	60.00	60.00	0	0	0	
62	SUB-TOTAL, Other High Cap & DDS					\$778,431	\$778,431	\$778,431	
63	SUB-TOTAL, High Capacity/DDS					\$12,170,705	\$12,170,705	\$12,170,705	
	High Cap/DDS SBI Calculation:		Source / Comments:						
64	SBI(py) = SBI on last day of previous tariff year		Trans. 179						81.9012
65	Proposed PCI (Non-Exogenous Only)		N/A						N/A
66	PCI(py) = PCI on last day of previous tariff year		Trans. 179						48.5879
67	SBI Upper(t-1)		Trans. 179						85.9962
68	Exogenous Change Targeted to Hi Cap		Exhibit 1.2-2, Line 14						0
69	Undesignated Exog. Chg for Special Access Basket		Exhibit 1.2-2, Line 17						0
70	Exogenous Cost Change factor for SBI		1 + (Line 68 / Line 63 Col. E) + (Line 69 / Line 75 Col. E)						1.0000
71	SBI(t-1) = Immed. preceeding SBI		Trans. 179						81.9012
72	Sum[V * P(t) / P(t-1)] = SBI wtd. price ratio		Col. G Line 63 / Col. F Line 63						1.0000
73	SBI(t) = SBI(t-1)*Sum[V*P(t)/P(t-1)]		Line 71 * Line 72						81.9012
74	SBI Upper Limit		Line 67 * Line 70						85.9962
75	GRAND TOTAL, Special Access Basket					\$13,940,855	\$13,940,855	\$13,940,855	
	Special Access Basket API Calculation:		Source / Comments:						
76	API(t-1) = Immediately Preceeding API		Trans. 179						48.5878
77	[SUM (v) * (P(t) / P(t-1))] = API wtd.price ratio		Col. G Line 75 / Col. F Line 75						1.0000
78	API(t) = API(t-1) * [SUM(v) * (P(t)/P(t-1))]		Line 76 * Line 77						48.5878

Citizens Telecommunications Companies - Group #3

CMT Basket

Rate Element Detail

Trans. 180

Exhibit 3.3-1

Rate Elements	base period demand 2007 A	prices at last PCI update B	existing prices C	Maximum Allowed prices D	proposed prices E	revenues at last PCI update F = A * B	revenues at existing prices G = A * C	revenues at maximum prices H = A * D	revenues at proposed prices I = A * E
1 EUCL - Res. & SLB excl. Semi-Public, 2nd Res.	167,830	4.20	4.20	4.20	4.20	\$705,054	\$705,054	\$705,054	\$705,054
2 EUCL - Lifeline	2,603	4.20	4.20	4.20	4.20	\$10,935	\$10,935	\$10,935	\$10,935
3 EUCL - Secondary Residence	5,720	4.20	4.20	4.20	4.20	\$24,030	\$24,030	\$24,030	\$24,030
4 EUCL - BRI ISDN	0	4.20	4.20	4.20	4.20	\$0	\$0	\$0	\$0
5 EUCL - MLB & Centrex incl. Coin, excl. BRI ISDN	31,040	9.20	9.20	9.20	9.20	\$285,568	\$285,568	\$285,568	\$285,568
6 EUCL - PRI ISDN	0	46.00	46.00	46.00	46.00	\$0	\$0	\$0	\$0
7 EUCL - Special Access Surcharge	0	25.00	25.00	25.00	25.00	\$0	\$0	\$0	\$0
8 Port - BRI ISDN	0	0.00	0.00	0.00	0.00	\$0	\$0	\$0	\$0
9 Port - PRI ISDN	0	0.00	0.00	0.00	0.00	\$0	\$0	\$0	\$0
10 Subtotal EUCL Lines or Revenue	207,193					\$1,025,587	\$1,025,587	\$1,025,587	\$1,025,587
11 PICC - MLB incl. Coin	26,537	4.31	4.31	4.31	4.31	\$114,374	\$114,374	\$114,374	\$114,374
12 PICC - Centrex (groups of 9+ lines)	830	0.48	0.48	0.48	0.48	\$397	\$397	\$397	\$397
13 PICC - Centrex (groups of 8 lines)	0	0.54	0.54	0.54	0.54	\$0	\$0	\$0	\$0
14 PICC - Centrex (groups of 7 lines)	14	0.62	0.62	0.62	0.62	\$9	\$9	\$9	\$9
15 PICC - Centrex (groups of 6 lines)	60	0.72	0.72	0.72	0.72	\$43	\$43	\$43	\$43
16 PICC - Centrex (groups of 5 lines)	120	0.86	0.86	0.86	0.86	\$103	\$103	\$103	\$103
17 PICC - Centrex (groups of 4 lines)	56	1.08	1.08	1.08	1.08	\$60	\$60	\$60	\$60
18 PICC - Centrex (groups of 3 lines)	381	1.44	1.44	1.44	1.44	\$547	\$547	\$547	\$547
19 PICC - Centrex (groups of 2 lines)	290	2.16	2.16	2.16	2.16	\$625	\$625	\$625	\$625
20 PICC - PRI ISDN	0	21.55	21.55	21.55	21.55	\$0	\$0	\$0	\$0
21 Subtotal PICC Lines or Revenue	28,288					\$116,160	\$116,160	\$116,160	\$116,160
22 CCL Premium Terminating MOU	21,859,748	0.00000000	0.00000000	0.00000000	0.00000000	\$0	\$0	\$0	\$0
24 CCL Non Premium Terminating MOU	0	0.00000000	0.00000000	0.00000000	0.00000000	\$0	\$0	\$0	\$0
23 CCL Premium Originating MOU	6,346,378	0.00000000	0.00000000	0.00000000	0.00000000	\$0	\$0	\$0	\$0
25 CCL Non Premium Originating MOU	0	0.00000000	0.00000000	0.00000000	0.00000000	\$0	\$0	\$0	\$0
26 Total CCL MOU or Revenues	28,206,126					\$0	\$0	\$0	\$0
27 Total CMT Basket Revenues excluding USAC Receipts						\$1,141,746	\$1,141,746	\$1,141,746	\$1,141,746
28 USAC Receipts	207,193					\$0	\$0	\$0	\$0
29 CMT per line Revenues						\$1,141,746	\$1,141,746	\$1,141,746	\$1,141,746
30 Other CMT revenues						\$0	\$0	\$0	\$0
31 Total CMT Basket Revenues including USAC Receipts						\$1,141,746	\$1,141,746	\$1,141,746	\$1,141,746
32 Pooling Revenues Included in CMT per line Revenues								\$271,329	\$271,329
33 Total CMT Lines/CMT Rev. Per Line Excl. Pooling	207,193							4.200999	4.200999

Citizens Telecommunications Companies - Group #3

CMT Basket

USAC Support Detail

Trans. 180
Exhibit 3.3-2

Type of Support/Study Area		COSA A	base period demand 2007 B	Current Support Level C	Proposed Support Level D	Current Total Support E = B * C	Proposed Total Support F = B * D
1	Residence & Single Line Business Ogden Telephone	CTOG	176,153	0.0000	0.0000	0	0
2	Total Residence & Single Line Business		176,153			0	0
3	Multiline Business Ogden Telephone	CTOG	31,040	0.0000	0.0000	0	0
4	Total Multiline Business		31,040			0	0
5	Total for Tariff Unit		207,193			0	0

Trans. 180
Exhibit 3.3-3

Exhibit 3.3-3

Exhibit 3.3-3

	base period volumes 2007	prices in effect at last PCI update	current prices	proposed prices	revenue at last PCI update E = A * B	revenue at current prices F = A * C	revenue at proposed prices G = A * D	Index Calculation
Rate Elements	A	B	C	D	E = A * B	F = A * C	G = A * D	H
Local Switching Service Category:								
1 LS1 Premium Local Switching per Minute	36,015	0.00709489	0.00709489	0.00709489	256	256	256	
2 LS2 Premium Local Switching per Minute	28,170,111	0.00709489	0.00709489	0.00709489	199,864	199,864	199,864	
3 Non Premium Local Switching per Minute	0	0.00709489	0.00709489	0.00709489	0	0	0	
4 Switched 56Kpbs	0	0.01600500	0.01600500	0.01600500	0	0	0	
5 Network Blocking - per Blocked Call (FGB, FGC, FGD &	0	0.03590000	0.03590000	0.03590000	0	0	0	
6 Carrier Identification Parameter, per trunk group	0	50.00	50.00	50.00	0	0	0	
7 Carrier Identification Parmeter NRC	0	65.00	65.00	65.00	0	0	0	
8 IC CIC Consolidation Charge	0	0.00	0.00	0.00	0	0	0	
9 Operator Transfer Service	0	0.20	0.20	0.20	0	0	0	
10 NXX Translation NRC, per order	0	221.00	221.00	221.00	0	0	0	
11 500 NXX Translation per End Office	0	221.00	221.00	221.00	0	0	0	
12 900 Blocking--Residence--Add Blocking	0	11.20	11.20	11.20	0	0	0	
13 900 Blocking--Residence--Remove Blocking	0	0.00	0.00	0.00	0	0	0	
14 900 Blocking--Business--Add Blocking	0	11.20	11.20	11.20	0	0	0	
15 900 Blocking--Business--Remove Blocking	0	0.00	0.00	0.00	0	0	0	
16 International Blocking	0	19.95	19.95	19.95	0	0	0	
17 SUB-TOTAL, Local Switching					\$200,119	\$200,119	\$200,119	
SBI Calculation:								
18 SBI(py) = SBI on last day of previous tariff year	Trans. 179							44.3275
19 Proposed PCI (Non-Exogenous Only)	N/A							N/A
20 PCI(py) = PCI on last day of previous tariff year	Trans. 179							40.7959
21 SBI Upper(t-1)	Trans. 179							46.5439
22 ATS Targeting to Switching	Exhibit 1.3-3, Line 1							0
23 Exogenous Cost Change factor for SBI	1 + (Line 22 / Line 17 Col. E)							1.0000
24 SBI(t-1) = Immed. preceeding SBI	Trans. 179							44.3275
25 Sum[V * P(t) / P(t-1)] = SBI wtd. price ratio	Col. G Line 17 / Col. F Line 17							1.0000
26 SBI(t) = SBI(t-1)*Sum[V*P(t)/P(t-1)]	Line 24 * Line 25							44.3275
27 SBI Upper Limit	Line 21 * Line 23							46.5439

Citizens Telecommunications Companies - Group #3

Traffic Sensitive Basket

Rate Element Detail

Trans. 180

Exhibit 3.3-4

Rate Elements	base period volumes 2007 A	prices in effect at last PCI update B	current prices C	proposed prices D	revenue at last PCI update E = A * B	revenue at current prices F = A * C	revenue at proposed prices G = A * D	Index Calculation H
Information Services Category:								
1 Information Surcharge--Premium	0	0.00000000	0.00000000	0.00000000	0	0	0	
2 Information Surcharge--Non Premium	0	0.00000000	0.00000000	0.00000000	0	0	0	
3 SUB-TOTAL, Information					\$0	\$0	\$0	
SBI Calculation:								
4 SBI(py) = SBI on last day of previous tariff year								0.0000
5 Proposed PCI (Non-Exogenous Only)								N/A
6 PCI(py) = PCI on last day of previous tariff year								40.7959
7 SBI Upper(t-1)								0.0000
8 ATS Targeting to Information								0
9 Exogenous Cost Change factor for SBI								1.0000
10 SBI(t-1) = Immed. preceeding SBI								0.0000
11 Sum[V * P(t) / P(t-1)] = SBI wtd. price ratio								1.0000
12 SBI(t) = SBI(t-1)*Sum[V*P(t)/P(t-1)]								0.0000
13 SBI Upper Limit								0.0000

Source / Comments:

Trans. 179

N/A

Trans. 179

Trans. 179

Exhibit 1.3-3, Line 2

1 + (Line 8 / Line 3 Col. E)

Trans. 179

Col. G Line 3 / Col. F Line 3

Line 10 * Line 11

Line 7 * Line 9

Trans. 180
Exhibit 3.3-5

Exhibit 3.3-5

Exhibit 3.3-5

Rate Element		base period volumes 2007 A	prices in effect at last PCI update B	current prices C	proposed prices D	revenue at last PCI update E = A * B	revenue at current prices F = A * C	revenue at proposed prices G = A * D	Index Calculation H
800 Data Base - Vertical Features									
1	no services currently provided					0	0	0	
2	SUB-TOTAL, 800 DB Vertical Features					\$0	\$0	\$0	
SBI Calculation:		Source / Comments:							
3	SBI(py) = SBI on last day of previous tariff year	Trans. 179							
4	Proposed PCI (Non-Exogenous Only)	N/A							
5	PCI(py) = PCI on last day of previous tariff year	Trans. 179							
6	SBI Upper(t-1)	Trans. 179							
7	Undesig Exog Chg Targeted to Database Access	Exhibit 1.3-2, Line 4							
8	Exogenous Cost Change factor for SBI	1 + (Line 7 / Exhibit 3.3-6 Line 3 Col. E)							
9	SBI(t-1) = Immed. preceeding SBI	Trans. 179							
10	Sum[V * P(t) / P(t-1)] = SBI wtd. price ratio	Col. G Line 2 / Col. F Line 2							
11	SBI(t) = SBI(t-1)*Sum[V*P(t)/P(t-1)]	Line 9 * Line 10							
12	SBI Upper Limit	Line 6 * Line 8							

Trans. 180
Exhibit 3.3-6

Exhibit 3.3-6

Exhibit 3.3-6

Rate Element		base period volumes 2007 A	prices in effect at last PCI update B	current prices C	proposed prices D	revenue at last PCI update E = A * B	revenue at current prices F = A * C	revenue at proposed prices G = A * D	Index Calculation H
Database Access									
1	800 DB Query Charge	0	0.01500000	0.01500000	0.01500000	0	0	0	
2	SUB-TOTAL, 800 Database Basic					\$0	\$0	\$0	
3	SUB-TOTAL, Database Access					\$0	\$0	\$0	
SBI Calculation:		Source / Comment							
4	SBI(py) = SBI on last day of previous tariff year	Trans. 179							
5	Proposed PCI (Non-Exogenous Only)	N/A							
6	PCI(py) = PCI on last day of previous tariff year	Trans. 179							
7	SBI Upper(t-1)	Trans. 179							
8	Exogenous Change Targeted to Database Access	Exhibit 1.3-2, Line 4							
9	Exogenous Cost Change factor for SBI	1 + (Line 8 / Line 3 Col. E)							
10	SBI(t-1) = Immed. preceeding SBI	Trans. 179							
11	Sum[V * P(t) / P(t-1)] = SBI wtd. price ratio	Col. G Line 3 / Col. F Line 3							
12	SBI(t) = SBI(t-1)*Sum[V*P(t)/P(t-1)]	Line 10 * Line 11							
13	SBI Upper Limit	Line 7 * Line 9							

Trans. 180
Exhibit 3.3-7

Exhibit 3.3-7

Exhibit 3.3-7

Rate Elements		base period volumes 2007 A	prices in effect at last PCI update B	current prices C	proposed prices D	revenue at last PCI update E = A * B	revenue at current prices F = A * C	revenue at proposed prices G = A * D	Index Calculation H	
Billing Name & Address										
1	BNA per order	0	28.00	28.00	28.00	0	0	0		
2	BNA Found/Each	0	0.40	0.40	0.40	0	0	0		
3	BNA Not Found/Each	0	0.40	0.40	0.40	0	0	0		
4	SUB-TOTAL, BNA					\$0	\$0	\$0		
SBI Calculation:		Source / Comments:								
5	SBI(py) = SBI on last day of previous tariff year	Trans. 179								0.0000
6	Proposed PCI (Non-Exogenous Only)	N/A								N/A
7	PCI(py) = PCI on last day of previous tariff year	Trans. 179								40.7959
8	SBI Upper(t-1)	Trans. 179								0.0000
9	Exogenous Change Targeted to BNA	Exhibit 1.3-2, Line 8								0
10	Exogenous Cost Change factor for SBI	1 + (Line 9 / Line 4 Col. E)								1.0000
11	SBI(t-1) = Immed. preceeding SBI	Trans. 179								0.0000
12	Sum[V * P(t) / P(t-1)] = SBI wtd. price ratio	Col. G Line 4 / Col. F Line 4								1.0000
13	SBI(t) = SBI(t-1)*Sum[V*P(t)/P(t-1)]	Line 11 * Line 12								0.0000
14	SBI Upper Limit	Line 8 * Line 10								0.0000

Rate Element Detail

Exhibit 3.3-8

Rate Elements		base period volumes 2007 A	prices in effect at last PCI update B	current prices C	proposed prices D	revenue at last PCI update E = A * B	revenue at current prices F = A * C	revenue at proposed prices G = A * D	Index Calculation H
Trunk Ports									
1	Shared DS1 Port Charge - per MOU	20,672,247	0.00100000	0.00100000	0.00100000	20,672	20,672	20,672	
2	Multiplexers - (Trunk Side of End Office) - per MOU	20,672,326	0.00020000	0.00020000	0.00020000	4,134	4,134	4,134	
3	Dedicated VG (DSO) Port Charge	0.00	7.39	7.39	7.39	0	0	0	
4	Dedicated DS1 Port Charge	46.23	177.19	177.19	177.19	8,191	8,191	8,191	
5	Dedicated DS3 Port Charge	0.00	4,961.53	4,961.53	4,961.53	0	0	0	
6	SUB-TOTAL, Trunk Ports					\$32,998	\$32,998	\$32,998	
SBI Calculation:		Source / Comments:							
7	SBI(py) = SBI on last day of previous tariff year	Trans. 179 74.6735							
8	Proposed PCI (Non-Exogenous Only)	N/A N/A							
9	PCI(py) = PCI on last day of previous tariff year	Trans. 179 40.7959							
10	SBI Upper(t-1)	Trans. 179 78.4072							
11	ATS Targeting to Trunk Ports	Exhibit 1.3-3, Line 3 0							
12	Exogenous Cost Change factor for SBI	1 + (Line 11 / Line 6 Col. E) 1.0000							
13	SBI(t-1) = Immed. preceeding SBI	Trans. 179 74.6735							
14	Sum[V * P(t) / P(t-1)] = SBI wtd. price ratio	Col. G Line 6 / Col. F Line 6 1.0000							
15	SBI(t) = SBI(t-1)*Sum[V*P(t)/P(t-1)]	Line 13 * Line 14 74.6735							
16	SBI Upper Limit	Line 10 * Line 12 78.4072							

Trans. 180
Exhibit 3.3-9

Exhibit 3.3-9

Exhibit 3.3-9

Rate Element Detail		base period volumes 2007 A	prices in effect at last PCI update B	current prices C	proposed prices D	revenue at last PCI update E = A * B	revenue at current prices F = A * C	revenue at proposed prices G = A * D	Index Calculation H
STP Ports									
1	no services currently provided					0	0	0	
2	SUB-TOTAL, STP Ports					\$0	\$0	\$0	
SBI Calculation:		Source / Comments:							
3	SBI(py) = SBI on last day of previous tariff year	Trans. 179							
4	Proposed PCI (Non-Exogenous Only)	N/A							
5	PCI(py) = PCI on last day of previous tariff year	Trans. 179							
6	SBI Upper(t-1)	Trans. 179							
7	ATS Targeting to STP Ports	Exhibit 1.3-3, Line 4							
8	Exogenous Cost Change factor for SBI	1 + (Line 7 / Line 2 Col. E)							
9	SBI(t-1) = Immed. preceeding SBI	Trans. 179							
10	Sum[V * P(t) / P(t-1)] = SBI wtd. price ratio	Col. G Line 2 / Col. F Line 2							
11	SBI(t) = SBI(t-1)*Sum[V*P(t)/P(t-1)]	Line 9 * Line 10							
12	SBI Upper Limit	Line 6 * Line 8							
13	GRAND TOTAL, Traffic Sensitive Basket					\$233,118	\$233,118	\$233,118	
Traffic Sensitive Basket API Calculation:		Source / Comments:							
14	API(t-1) = Immediately Preceeding API	Trans. 179							
15	[SUM (v)*(P(t)/P(t-1))] = API wtd. price ratio	Col. G Line 13 / Col. F Line 13							
16	API(t) = API(t-1) * [SUM(v) * (P(t)/P(t-1))]	Line 14 * Line 15							

Trans. 180
Exhibit 3.3-10

Rate Elements	base period volumes 2007 A	prices in effect at last PCI update B	current prices C	proposed prices D	revenue at last PCI update E = A * B	revenue at current prices F = A * C	revenue at proposed prices G = A * D	Index Calculation H
Tandem Switched Transport Service Category:								
Termination - per Termination, per minute	34,738,554	0.00050000	0.00050000	0.00050000	17,369	17,369	17,369	
Facility - per Mile, per minute	157,317,800	0.00005000	0.00005000	0.00005000	7,866	7,866	7,866	
Tandem Switching per minute	0	0.00000000	0.00000000	0.00000000	0	0	0	
Shared Mux DS3 to DS1, per MOU	0	0.00054000	0.00054000	0.00054000	0	0	0	
Voice Grade Tandem Trunk Port	0.00	7.39	7.39	7.39	0	0	0	
DS1 Tandem Trunk Port	0.00	177.19	177.19	177.19	0	0	0	
DS3 Tandem Trunk Port	0.00	4,961.53	4,961.53	4,961.53	0	0	0	
SUB-TOTAL, Tandem Switched Transport					\$25,235	\$25,235	\$25,235	
Tandem Switched Transport SBI Calculation:								
SBI(py) = SBI on last day of previous tariff year	Source / Comments:							60.4299
Proposed PCI (Non-Exogenous Only)	Trans. 179							N/A
PCI(py) = PCI on last day of previous tariff year	N/A							24.6757
SBI Upper(t-1)	Trans. 179							61.6385
ATS Targeting to Tandem Transport	Exhibit 1.3-3, Line 6							0
Exogenous Cost Change factor for SBI	1 + (Line 13 / Line 8 Col. E)							1.0000
SBI(t-1) = Immed. preceeding SBI	Trans. 179							60.4299
Sum[V * P(t) / P(t-1)] = SBI wtd. price ratio	Col. G Line 8 / Col. F Line 8							1.0000
SBI(t) = SBI(t-1)*Sum[V*P(t)/P(t-1)]	Line 15 * Line 16							60.4299
SBI Upper Limit	Line 12 * Line 14							61.6385

Trans. 180
Exhibit 3.3-11

Rate Elements	base period volumes 2007 A	prices at last PCI update B	current prices C	proposed prices D	revenue at last PCI update E = A * B	revenue at current prices F = A * C	revenue at proposed prices G = A * D	Index Calculation H
Voice Grade Service Category: Non-Density Zone								
VG Entrance facility -- 2 Wire	0.00	12.41	12.41	12.41	0	0	0	
VG Entrance facility -- 4 Wire	0.00	19.98	19.98	19.98	0	0	0	
VG Direct Trunked Termination	0.00	16.79	16.79	16.79	0	0	0	
VG Direct Trunked Facility	0.00	3.00	3.00	3.00	0	0	0	
VG Entrance Facility -- NRC	0	250.00	250.00	250.00	0	0	0	
VG Dir Tr. Transport, per 24 Trunks Activated	0	50.90	50.90	50.90	0	0	0	
VG Dir. Trk. Transport Activated, per service order	0	110.00	110.00	110.00	0	0	0	
SUB-TOTAL, Voice Grade					\$0	\$0	\$0	
Voice Grade SBI Calculation:		Source / Comments:						
SBI(py) = SBI on last day of previous tariff year	Trans. 179							0.0000
Proposed PCI (Non-Exogenous Only)	N/A							N/A
PCI(py) = PCI on last day of previous tariff year	Trans. 179							24.6757
SBI Upper(t-1)	Trans. 179							0.0000
ATS Targeting to Voice Grade	Exhibit 1.3-3, Line 7							0
Exogenous Cost Change factor for SBI	1 + (Line 13 / Line 8 Col. E)							1.0000
SBI(t-1) = Immed. preceeding SBI	Trans. 179							0.0000
Sum[V * P(t) / P(t-1)] = SBI wtd. price ratio	Col. G Line 8 / Col. F Line 8							1.0000
SBI(t) = SBI(t-1)*Sum[V*P(t)/P(t-1)]	Line 15 * Line 16							0.0000
SBI Upper Limit	Line 12 * Line 14							0.0000

Trans. 180
Exhibit 3.3-12

Rate Elements	base period volumes 2007 A	prices at last PCI update B	current prices C	proposed prices D	revenue at last PCI update E = A * B	revenue at current prices F = A * C	revenue at proposed prices G = A * D	Index Calculation H
High Capacity & Other Service Category:								
DS1 Non-Density Zone:								
DS1 Entrance facility	0.00	91.72	91.72	91.72	0	0	0	
DS1 Direct Trunked Termination	12.00	100.74	100.74	100.74	1,209	1,209	1,209	
DS1 Direct Trunked Facility	34.80	39.07	39.07	39.07	1,360	1,360	1,360	
Mux DS1 to voice	0.00	263.00	263.00	263.00	0	0	0	
Mux DS1 to voice -- NRC	0	417.00	417.00	417.00	0	0	0	
DS1 Entrance Facility -- NRC	0	250.00	250.00	250.00	0	0	0	
DS1 Dir Tr. Transport, per 24 Trunks Activated	0	50.90	50.90	50.90	0	0	0	
DS1 Dir. Trk. Transport Activated, per service order	0	110.00	110.00	110.00	0	0	0	
SUB-TOTAL, DS1 Service					\$2,569	\$2,569	\$2,569	
DS1 Subindex Calculation:								
SBI(py) = SBI on last day of previous tariff year	Source / Comments: Trans. 179							100.0000
Proposed PCI (Non-Exogenous Only)	N/A							N/A
PCI(py) = PCI on last day of previous tariff year	Trans. 179							24.6757
SBI Upper(t-1)	Trans. 179							105.0000
ATS Targeting to DS1	Exhibit 1.3-3, Line 8							0
Exogenous Cost Change factor for SBI	1 + (Line 11 / Line 6 Col. E)							1.0000
SBI(t-1) = Immed. preceeding SBI	Trans. 179							100.0000
Sum[V * P(t) / P(t-1)] = SBI wtd. price ratio	Col. G Line 6 / Col. F Line 6							1.0000
SBI(t) = SBI(t-1)*Sum[V*P(t)/P(t-1)]	Line 13 * Line 14							100.0000
SBI Upper Limit	Line 10 * Line 12							105.0000

Trans. 180
Exhibit 3.3-13

Rate Elements	base period volumes 2007 A	prices at last PCI update B	current prices C	proposed prices D	revenue at last PCI update E = A * B	revenue at current prices F = A * C	revenue at proposed prices G = A * D	Index Calculation H
DS 3 Non-Density Zone:								
DS3 Entrance facility	0				0	0	0	
DS3 Direct Trunked Termination	0				0	0	0	
DS3 Direct Trunked Facility	0				0	0	0	
Mux DS3 to DS1, per month	0.00	1,406.16	1,406.16	1,406.16	0	0	0	
Mux DS3 to DS1 -- NRC	0.00	1,297.00	1,297.00	1,297.00	0	0	0	
DS3 Entrance Facility -- NRC	0				0	0	0	
DS3 Dir Tr. Transport, per 24 Trunks Activated	0	50.90	50.90	50.90	0	0	0	
DS3 Dir. Trk. Transport Activated, per service order	0				0	0	0	
SUB-Total, DS3 Service					\$0	\$0	\$0	
DS3 Subindex Calculation:								
SBI(py) = SBI on last day of previous tariff year	Source / Comments:							0.0000
Proposed PCI (Non-Exogenous Only)	Trans. 179							N/A
PCI(py) = PCI on last day of previous tariff year	N/A							24.6757
SBI Upper(t-1)	Trans. 179							0.00000
ATS Targeting to DS3	Exhibit 1.3-3, Line 9							0
Exogenous Cost Change factor for SBI	1 + (Line 14 / Line 9 Col. E)							1.0000
SBI(t-1) = Immed. preceeding SBI	Trans. 179							0.0000
Sum[V * P(t) / P(t-1)] = SBI wtd. price ratio	Col. G Line 9 / Col. F Line 9							1.0000
SBI(t) = SBI(t-1)*Sum[V*P(t)/P(t-1)]	Line 16 * Line 17							0.0000
SBI Upper Limit	Line 13 * Line 15							0.0000

Citizens Telecommunications Companies - Group #3

Trunking Basket
Rate Element Detail

Trans. 180
Exhibit 3.3-14

	Rate Elements	base period volumes 2007 A	prices at last PCI update B	current prices C	proposed prices D	revenue at last PCI update E = A * B	revenue at current prices F = A * C	revenue at proposed prices G = A * D	Index Calculation H
Other									
1	no services currently provided					0	0	0	
2	SUB-TOTAL, Other High Cap					\$0	\$0	\$0	
3	SUB-TOTAL, High Capacity & Other					\$2,569	\$2,569	\$2,569	
High Cap & Other SBI Calculation:									
4	SBI(py) = SBI on last day of previous tariff year		Source / Comments:						100.0000
5	Proposed PCI (Non-Exogenous Only)		Trans. 179						N/A
6	PCI(py) = PCI on last day of previous tariff year		N/A						24.6757
7	SBI Upper(t-1)		Trans. 179						105.0000
8	ATS Targeting to High Capacity		Exhibit 1.3-3, Sum of Lines 8..10						0
9	Exogenous Cost Change factor for SBI		1 + (Line 8 / Line 3 Col. E)						1.0000
10	SBI(t-1) = Immed. preceeding SBI		Trans. 179						100.0000
11	Sum[V * P(t) / P(t-1)] = SBI wtd. price ratio		Col. G Line 3 / Col. F Line 3						1.0000
12	SBI(t) = SBI(t-1)*Sum[V*P(t)/P(t-1)]		Line 10 * Line 11						100.0000
13	SBI Upper Limit		Line 7 * Line 9						105.0000
14	GRAND TOTAL, Trunking Basket					\$27,804	\$27,804	\$27,804	
Trunking Basket API Calculation:									
15	API(t-1) = Immediately Preceeding API		Source / Comments:						24.6755
16	[SUM (v) * (P(t) / P(t-1))] = API wtd.price ratio		Trans. 179						1.0000
17	API(t) = API(t-1) * [SUM(v) * (P(t)/P(t-1))]		Col. G Line 14 / Col. F Line 14						24.6755
			Line 15 * Line 16						

Trans. 180
Exhibit 3.3-15

Rate Elements

VG/WATS/Metallic/Teleg. SBI Calculation:		Source / Comments:	
16	SBI(py) = SBI on last day of previous tariff year	Trans. 179	81.9104
17	Proposed PCI (Non-Exogenous Only)	N/A	N/A
18	PCI(py) = PCI on last day of previous tariff year	Trans. 179	76.8928
19	SBI Upper(t-1)	Trans. 179	86.0060
20	Exogenous Change Targeted to Voice Grade	Exhibit 1.3-2, Line 12	0
21	Undesignated Exog. Chg for Special Access Basket	Exhibit 1.3-2, Line 17	0
22	Exogenous Cost Change factor for SBI	1 + (Line 20 / Line 15 Col. E) + (Line 21 / Exhibit 3.3-19 Line 64 Col. E)	1.0000
23	SBI(t-1) = Immed. preceeding SBI	Trans. 179	81.9104
24	Sum[V * P(t) / P(t-1)] = SBI wtd. price ratio	Col. G Line 15 / Col. F Line 15	1.0000
25	SBI(t) = SBI(t-1)*Sum[V*P(t)/P(t-1)]	Line 23 * Line 24	81.9104
26	SBI Upper Limit	Line 19 * Line 22	86.0060

Citizens Telecommunications Companies - Group #3

Special Access Basket

Rate Element Detail

Trans. 180
Exhibit 3.3-16

Rate Elements	base period volumes 2007 A	prices at last PCI update B	current prices C	proposed prices D	revenue at last PCI update E = A * B	revenue at current prices F = A * C	revenue at proposed prices G = A * D	Index Calculation H
Audio/Video Service Category:								
1 no services currently provided					0	0	0	
2 SUB-TOTAL, Audio/Video					\$0	\$0	\$0	
Audio/Video SBI Calculation:								
3 SBI(py) = SBI on last day of previous tariff year		Source / Comments:						0.0000
4 Proposed PCI (Non-Exogenous Only)		Trans. 179						N/A
5 PCI(py) = PCI on last day of previous tariff year		N/A						76.8928
6 SBI Upper(t-1)		Trans. 179						0.0000
7 Exogenous Change Targeted to Audio/Video		Exhibit 1.3-2, Line 13						0
8 Undesignated Exog. Chg for Special Access Basket		Exhibit 1.3-2, Line 17						0
9 Exogenous Cost Change factor for SBI		1 + (Line 7 / Line 2 Col. E) + (Line 8 / Exhibit 3.3-19 Line 64 Col. E)						1.0000
10 SBI(t-1) = Immed. preceeding SBI		Trans. 179						0.0000
11 Sum[V * P(t) / P(t-1)] = SBI wtd. price ratio		Col. G Line 2 / Col. F Line 2						1.0000
12 SBI(t) = SBI(t-1)*Sum[V*P(t)/P(t-1)]		Line 10 * Line 11						0.0000
13 SBI Upper Limit		Line 6 * Line 9						0.0000

Trans. 180
Exhibit 3.3-17

Rate Element		base period volumes 2007	prices at last PCI update	current prices	proposed prices	revenue at last PCI update	revenue at current prices	revenue at proposed prices	Index Calculation	
Rate Elements		A	B	C	D	E = A * B	F = A * C	G = A * D	H	
High Capacity/DDS Service Category: DS 1 Non-Density Zone:										
1	DS1 Channel Termination	1,702	150.00	150.00	150.00	255,300	255,300	255,300		
2	DS1 Channel Mileage Termination	1,474	60.00	60.00	60.00	88,440	88,440	88,440		
3	DS1 Channel Mileage Facility	4,709	18.27	18.27	18.27	86,028	86,028	86,028		
4	DS1 Channel Termination NRC per termination	0	700.00	700.00	700.00	0	0	0		
5	DS1 Channel Termination NRC per order	0	130.59	130.59	130.59	0	0	0		
6	Mux DS1 to voice	0	263.00	263.00	263.00	0	0	0		
7	Mux DS1 to voice NRC	0	417.00	417.00	417.00	0	0	0		
8	Mux DS1 to DS0	0	263.00	263.00	263.00	0	0	0		
9	Mux DS1 to DS0 NRC	0	417.00	417.00	417.00	0	0	0		
10	SUB-TOTAL, DS1 Service					\$429,768	\$429,768	\$429,768		
DS1 Subindex Calculation:		Source / Comments:								
11	SBI(py) = SBI on last day of previous tariff year	Trans. 179								85.3771
12	Proposed PCI (Non-Exogenous Only)	N/A								N/A
13	PCI(py) = PCI on last day of previous tariff year	Trans. 179								76.8928
14	SBI Upper(t-1)	Trans. 179								89.6460
15	Exogenous Change Targeted to Hi Cap	Exhibit 1.3-2, Line 14								0
16	Undesignated Exog. Chg for Special Access Basket	Exhibit 1.3-2, Line 17								0
17	Exogenous Cost Change factor for SBI	1 + (Line 15 / Exhibit 3.3-19Line 52 Col. E) + (Line 16 / Exhibit 3.3-19 Line 64 Col. E)								1.0000
18	SBI(t-1) = Immed. preceeding SBI	Trans. 179								85.3771
19	Sum[V * P(t) / P(t-1)] = SBI wtd. price ratio	Col. G Line 10 / Col. F Line 10								1.0000
20	SBI(t) = SBI(t-1)*Sum[V*P(t)/P(t-1)]	Line 18 * Line 19								85.3771
21	SBI Upper Limit	Line 14 * Line 17								89.6460

Trans. 180
Exhibit 3.3-18

Rate Elements

Rate Elements	base period volumes 2007	prices at last PCI update	current prices	proposed prices	revenue at last PCI update	revenue at current prices	revenue at proposed prices	Index Calculation
	A	B	C	D	E = A * B	F = A * C	G = A * D	H
DS 3 Non-Density Zone:								
1 DS3 Channel Termination	24	1,200.00	1,200.00	1,200.00	28,800	28,800	28,800	
2 DS3 Channel Mileage Termination	24	850.00	850.00	850.00	20,400	20,400	20,400	
3 DS3 Channel Mileage Facility	35	98.00	98.00	98.00	3,446	3,446	3,446	
4 DS3 Channel Termination NRC per termination	0	3,410.00	3,410.00	3,410.00	0	0	0	
5 DS3 Channel Termination NRC per order	0	415.00	415.00	415.00	0	0	0	
6 Mux DS3 to DS1	0	1,406.16	1,406.16	1,406.16	0	0	0	
7 Mux DS3 to DS1 NRC	0	1,297.00	1,297.00	1,297.00	0	0	0	
8 SUB-Total, DS3 Service					\$52,646	\$52,646	\$52,646	
DS3 Subindex Calculation:		Source / Comments:						
9 SBI(py) = SBI on last day of previous tariff year		Trans. 179 82.5915						
10 Proposed PCI (Non-Exogenous Only)		N/A N/A						
11 PCI(py) = PCI on last day of previous tariff year		Trans. 179 76.8928						
12 SBI Upper(t-1)		Trans. 179 86.7210						
13 Exogenous Change Targeted to Hi Cap		Exhibit 1.3-2, Line 14 0						
14 Undesignated Exog. Chg for Special Access Basket		Exhibit 1.3-2, Line 17 0						
15 Exogenous Cost Change factor for SBI		1 + (Line 13 / Exhibit 3.3-19Line 52 Col. E) + (Line 14 / Exhibit 3.3-19 Line 64 Col. E) 1.0000						
16 SBI(t-1) = Immed. preceeding SBI		Trans. 179 82.5915						
17 Sum[V * P(t) / P(t-1)] = SBI wtd. price ratio		Col. G Line 8 / Col. F Line 8 1.0000						
18 SBI(t) = SBI(t-1)*Sum[V*P(t)/P(t-1)]		Line 16 * Line 17 82.5915						
19 SBI Upper Limit		Line 12 * Line 15 86.7210						

Citizens Telecommunications Companies - Group #3

Special Access Basket

Rate Element Detail

Trans. 180
Exhibit 3.3-19

Rate Elements	base period volumes 2007 A	prices at last PCI update B	current prices C	proposed prices D	revenue at last PCI update E = A * B	revenue at current prices F = A * C	revenue at proposed prices G = A * D	Index Calculation H
DDS & Other								
1 DDS Channel Termination 2.4 Kbps	0	23.05	23.05	23.05	0	0	0	
2 DDS Channel Termination 4.8 Kbps	0	23.05	23.05	23.05	0	0	0	
3 DDS Channel Termination 9.6 Kbps	12	23.05	23.05	23.05	277	277	277	
4 DDS Channel Termination 19.2 Kbps	0	23.05	23.05	23.05	0	0	0	
5 DDS Channel Termination 56 Kbps	271	23.05	23.05	23.05	6,247	6,247	6,247	
6 DDS Channel Termination 64 Kbps	0	23.05	23.05	23.05	0	0	0	
7 OC-3 Channel Termination	0	3,200.00	3,200.00	3,200.00	0	0	0	
8 OC-3c Channel Termination	0	3,000.00	3,000.00	3,000.00	0	0	0	
9 DDS Channel Mileage Termination 2.4 Kbps	0	16.79	16.79	16.79	0	0	0	
10 DDS Channel Mileage Termination 4.8 Kbps	0	16.79	16.79	16.79	0	0	0	
11 DDS Channel Mileage Termination 9.6 Kbps	12	16.79	16.79	16.79	201	201	201	
12 DDS Channel Mileage Termination 19.2 Kbps	0	16.79	16.79	16.79	0	0	0	
13 DDS Channel Mileage Termination 56 Kbps	271	33.60	33.60	33.60	9,106	9,106	9,106	
14 DDS Channel Mileage Termination 64 Kbps	0	33.60	33.60	33.60	0	0	0	
15 OC-3 Channel Mileage Termination	0	2,000.00	2,000.00	2,000.00	0	0	0	
16 OC-3c Channel Mileage Termination	0	2,000.00	2,000.00	2,000.00	0	0	0	
17 DDS Channel Mileage Facility 2.4 Kbps	0	3.00	3.00	3.00	0	0	0	
18 DDS Channel Mileage Facility 4.8 Kbps	0	3.00	3.00	3.00	0	0	0	
19 DDS Channel Mileage Facility 9.6 Kbps	51	3.00	3.00	3.00	154	154	154	
20 DDS Channel Mileage Facility 19.2 Kbps	0	3.00	3.00	3.00	0	0	0	
21 DDS Channel Mileage Facility 56 Kbps	843	6.00	6.00	6.00	5,059	5,059	5,059	
22 DDS Channel Mileage Facility 64 Kbps	0	6.00	6.00	6.00	0	0	0	
23 OC-3 Channel Mileage Facility	0	280.00	280.00	280.00	0	0	0	
24 OC-3c Channel Mileage Facility	0	280.00	280.00	280.00	0	0	0	
25 DDS Channel Termination 2.4 Kbps NRC	0	250.00	250.00	250.00	0	0	0	
26 DDS Channel Termination 4.8 Kbps NRC	0	250.00	250.00	250.00	0	0	0	
27 DDS Channel Termination 9.6 Kbps NRC	0	250.00	250.00	250.00	0	0	0	
28 DDS Channel Termination 19.2 Kbps NRC	0	250.00	250.00	250.00	0	0	0	
29 DDS Channel Termination 56 Kbps NRC	0	250.00	250.00	250.00	0	0	0	
30 DDS Channel Termination 64 Kbps NRC	0	250.00	250.00	250.00	0	0	0	
31 DDS Channel Termination NRC per order	0	110.00	110.00	110.00	0	0	0	
32 OC-3 to DS3 Multiplexing	0	1,500.00	1,500.00	1,500.00	0	0	0	
33 OC-3 to DS1 Multiplexing	0	1,800.00	1,800.00	1,800.00	0	0	0	
34 OC-3 to DS3 Multiplexing NRC	0	1,297.00	1,297.00	1,297.00	0	0	0	
35 OC-3 to DS1 Multiplexing NRC	0	1,297.00	1,297.00	1,297.00	0	0	0	
36 NID Replacement NRC	0	99.00	99.00	99.00	0	0	0	
32 Service Date Change - NRC	0	150.00	150.00	150.00	0	0	0	
33 Design Change Charge - NRC	0	150.00	150.00	150.00	0	0	0	
34 Cancellation Charge - NRC	0	402.75	402.75	402.75	0	0	0	
35 Expedited Order Charge - NRC	0	0.00	0.00	300.00	0	0	0	
36 Add'l Engineering, per 1/2 hour, Basic	0	40.00	40.00	40.00	0	0	0	
37 Add'l Engineering, per 1/2 hour, Overtime	0	60.00	60.00	60.00	0	0	0	
38 Add'l Engineering, per 1/2 hour, Premium	0	80.00	80.00	80.00	0	0	0	
39 Add'l Labor, per 1/2 hour per technician, Basic	0	30.00	30.00	30.00	0	0	0	
40 Add'l Labor, per 1/2 hour per technician, Overtime	0	45.00	45.00	45.00	0	0	0	
41 Add'l Labor, per 1/2 hour per technician, Premium	0	60.00	60.00	60.00	0	0	0	

Trans. 180
Exhibit 3.3-19

[illegible]

Citizens Telecommunications Companies - Group #4

CMT Basket

Rate Element Detail

Trans. 180

Exhibit 3.4-1

Rate Elements	base period demand 2007 A	prices at last PCI update B	existing prices C	Maximum Allowed prices D	proposed prices E	revenues at last PCI update F = A * B	revenues at existing prices G = A * C	revenues at maximum prices H = A * D	revenues at proposed prices I = A * E
1 EUCL - Res. & SLB excl. Semi-Public, 2nd Res.	2,299,783	6.50	6.50	6.50	6.50	\$14,948,590	\$14,948,590	\$14,948,590	\$14,948,590
2 EUCL - Lifeline	80,688	6.50	6.50	6.50	6.50	\$524,472	\$524,472	\$524,472	\$524,472
3 EUCL - Secondary Residence	88,135	7.00	7.00	7.00	7.00	\$616,945	\$616,945	\$616,945	\$616,945
4 EUCL - BRI ISDN	1,010	7.00	7.00	7.00	7.00	\$7,070	\$7,070	\$7,070	\$7,070
5 EUCL - MLB & Centrex incl. Coin, excl. BRI ISDN	614,448	9.20	9.20	9.20	9.20	\$5,652,922	\$5,652,922	\$5,652,922	\$5,652,922
6 EUCL - PRI ISDN	298	46.00	46.00	46.00	46.00	\$13,708	\$13,708	\$13,708	\$13,708
7 EUCL - Special Access Surcharge	218	25.00	25.00	25.00	25.00	\$5,450	\$5,450	\$5,450	\$5,450
8 Port - BRI ISDN	1,010	2.00	2.00	2.00	2.00	\$2,020	\$2,020	\$2,020	\$2,020
9 Port - PRI ISDN	298	9.56	9.56	9.56	9.56	\$2,849	\$2,849	\$2,849	\$2,849
10 Subtotal EUCL Lines or Revenue	3,085,554					\$21,774,025	\$21,774,025	\$21,774,025	\$21,774,025
11 PICC - MLB incl. Coin	515,318	4.31	4.31	4.31	4.31	\$2,221,021	\$2,221,021	\$2,221,021	\$2,221,021
12 PICC - Centrex (groups of 9+ lines)	31,957	0.48	0.48	0.48	0.48	\$15,304	\$15,304	\$15,304	\$15,304
13 PICC - Centrex (groups of 8 lines)	2,498	0.54	0.54	0.54	0.54	\$1,346	\$1,346	\$1,346	\$1,346
14 PICC - Centrex (groups of 7 lines)	3,761	0.62	0.62	0.62	0.62	\$2,316	\$2,316	\$2,316	\$2,316
15 PICC - Centrex (groups of 6 lines)	4,364	0.72	0.72	0.72	0.72	\$3,135	\$3,135	\$3,135	\$3,135
16 PICC - Centrex (groups of 5 lines)	5,667	0.86	0.86	0.86	0.86	\$4,885	\$4,885	\$4,885	\$4,885
17 PICC - Centrex (groups of 4 lines)	6,898	1.08	1.08	1.08	1.08	\$7,433	\$7,433	\$7,433	\$7,433
18 PICC - Centrex (groups of 3 lines)	7,122	1.44	1.44	1.44	1.44	\$10,232	\$10,232	\$10,232	\$10,232
19 PICC - Centrex (groups of 2 lines)	5,680	2.16	2.16	2.16	2.16	\$12,240	\$12,240	\$12,240	\$12,240
20 PICC - PRI ISDN	339	21.55	21.55	21.55	21.55	\$7,305	\$7,305	\$7,305	\$7,305
21 Subtotal PICC Lines or Revenue	583,604					\$2,285,216	\$2,285,216	\$2,285,216	\$2,285,216
22 CCL Premium Terminating MOU	423,976,979	0.00000000	0.00000000	0.00000000	0.00000000	\$0	\$0	\$0	\$0
24 CCL Non Premium Terminating MOU	0	0.00000000	0.00000000	0.00000000	0.00000000	\$0	\$0	\$0	\$0
23 CCL Premium Originating MOU	123,090,091	0.00000000	0.00000000	0.00000000	0.00000000	\$0	\$0	\$0	\$0
25 CCL Non Premium Originating MOU	0	0.00000000	0.00000000	0.00000000	0.00000000	\$0	\$0	\$0	\$0
26 Total CCL MOU or Revenues	547,067,070					\$0	\$0	\$0	\$0
27 Total CMT Basket Revenues excluding USAC Receipts						\$24,059,241	\$24,059,241	\$24,059,241	\$24,059,241
28 USAC Receipts	3,085,554					\$1,967,627	\$1,967,627	\$1,967,627	\$1,967,627
29 CMT per line Revenues						\$26,016,549	\$26,016,549	\$26,016,549	\$26,016,549
30 Other CMT revenues						\$10,319	\$10,319	\$10,319	\$10,319
31 Total CMT Basket Revenues including USAC Receipts						\$26,026,868	\$26,026,868	\$26,026,868	\$26,026,868
32 Pooling Revenues Included in CMT per line Revenues								\$966,221	\$966,221
33 Total CMT Lines/CMT Rev. Per Line Excl. Pooling	3,085,554							8.118583	8.118583

Citizens Telecommunications Companies - Group #4

CMT Basket

USAC Support Detail

Trans. 180

Exhibit 3.4-2

Type of Support/Study Area		COSA A	base period demand 2007 B	Current Support Level C	Proposed Support Level D	Current Total Support E = B * C	Proposed Total Support F = B * D
Residence & Single Line Business							
1	CTC of Nebraska - Fort Kearney	CTFK	379,438	0.4308	0.4308	163,462	163,462
2	CTC of Illinois	CTIL	859,762	1.2283	1.2283	1,056,046	1,056,046
3	CTC of Minnesota - Lakes	CTLK	1,195,772	0.5209	0.5209	622,878	622,878
4	CTC of Minnesota - South	CTSO	34,644	3.6151	3.6151	125,242	125,242
5	Total Residence & Single Line Business		2,469,616			1,967,627	1,967,627
Multiline Business							
6	CTC of Nebraska - Fort Kearney	CTFK	154,142	0.0000	0.0000	0	0
7	CTC of Illinois	CTIL	203,157	0.0000	0.0000	0	0
8	CTC of Minnesota - Lakes	CTLK	251,514	0.0000	0.0000	0	0
9	CTC of Minnesota - South	CTSO	7,125	0.0000	0.0000	0	0
10	Total Multiline Business		615,938			0	0
11	Total for Tariff Unit		3,085,554			1,967,627	1,967,627

Trans. 180
Exhibit 3.4-3

Exhibit 3.4-3

	base period volumes 2007	prices in effect at last PCI update	current prices	proposed prices	revenue at last PCI update	revenue at current prices	revenue at proposed prices	Index Calculation
Rate Elements	A	B	C	D	E = A * B	F = A * C	G = A * D	H
Local Switching Service Category:								
1 LS1 Premium Local Switching per Minute	13,583	0.00641000	0.00641000	0.00641000	87	87	87	
2 LS2 Premium Local Switching per Minute	547,053,487	0.00641000	0.00641000	0.00641000	3,506,613	3,506,613	3,506,613	
3 Non Premium Local Switching per Minute	0	0.00288500	0.00288500	0.00288500	0	0	0	
4 FGA Usage Sensitive Credit Allw.	0	0.00000000	0.00000000	0.00000000	0	0	0	
5 Switched 56Kpbs	0	0.00641000	0.00641000	0.00641000	0	0	0	
6 Network Blocking - per Blocked Call (FGB, FGC, FGD &	0	10.00	10.00	10.00	0	0	0	
7 Carrier Identification Parameter, per trunk group	307.81	50.00	50.00	50.00	15,391	15,391	15,391	
8 Carrier Identification Parmeter NRC	0	65.00	65.00	65.00	0	0	0	
9 IC CIC Consolidation Charge	0	1.30	1.30	1.30	0	0	0	
10 Agent List, NRC	0	50.00	50.00	50.00	0	0	0	
11 Agent List, Initial, per Account	0	0.03	0.03	0.03	0	0	0	
12 Agent List, Allocation, per Listing	0	0.03	0.03	0.03	0	0	0	
13 Snapshot List, NRC	0	75.00	75.00	75.00	0	0	0	
14 Snapshot List, per Listing	0	0.05	0.05	0.05	0	0	0	
15 EU Valid List, Standard	0	0.0340	0.0340	0.0340	0	0	0	
16 EU Valid List, Admin Fee	0	78.00	78.00	78.00	0	0	0	
17 EU Valid List, Special Sort	0	0.0540	0.0540	0.0540	0	0	0	
18 Operator Transfer Service	387	0.20	0.20	0.20	77	77	77	
19 NXX Translation NRC, per order	0	221.00	221.00	221.00	0	0	0	
20 500 NXX Translation per end office	0	221.00	221.00	221.00	0	0	0	
21 500 NXX Translation Addl NXX	0	0.00	0.00	0.00	0	0	0	
22 Coin Supervision	0	2.10	2.10	2.10	0	0	0	
23 900 Blocking--Residence--Add Blocking	0	5.00	5.00	5.00	0	0	0	
24 900 Blocking--Residence--Remove Blocking	0	5.00	5.00	5.00	0	0	0	
25 900 Blocking--Business--Add Blocking	0	15.00	15.00	15.00	0	0	0	
26 900 Blocking--Business--Remove Blocking	0	15.00	15.00	15.00	0	0	0	
27 International Blocking	0	19.95	19.95	19.95	0	0	0	
28 SUB-TOTAL, Local Switching					\$3,522,168	\$3,522,168	\$3,522,168	
SBI Calculation:		Source / Comments:						
29 SBI(py) = SBI on last day of previous tariff year	Trans. 179							32.4091
30 Proposed PCI (Non-Exogenous Only)	N/A							N/A
31 PCI(py) = PCI on last day of previous tariff year	Trans. 179							36.4198
32 SBI Upper(t-1)	Trans. 179							34.0296
33 ATS Targeting to Switching	Exhibit 1.4-3, Line 1							0
34 Exogenous Cost Change factor for SBI	1 + (Line 33 / Line 28 Col. E)							1.0000
35 SBI(t-1) = Immed. preceeding SBI	Trans. 179							32.4091
36 Sum[V * P(t) / P(t-1)] = SBI wtd. price ratio	Col. G Line 28 / Col. F Line 28							1.0000
37 SBI(t) = SBI(t-1)*Sum[V*P(t)/P(t-1)]	Line 35 * Line 36							32.4091
38 SBI Upper Limit	Line 32 * Line 34							34.0296

Citizens Telecommunications Companies - Group #4

Traffic Sensitive Basket

Rate Element Detail

Trans. 180

Exhibit 3.4-4

Rate Elements	base period volumes 2007 A	prices in effect at last PCI update B	current prices C	proposed prices D	revenue at last PCI update E = A * B	revenue at current prices F = A * C	revenue at proposed prices G = A * D	Index Calculation H
Information Services Category:								
1 Information Surcharge--Premium	5,468,957	0.00039500	0.00039500	0.00039500	2,160	2,160	2,160	
2 Inward Operator Assistance	0	0.65000000	0.65000000	0.65000000	0	0	0	
3 Operator Assistance	0	0.21177560	0.21177560	0.21177560	0	0	0	
4 SUB-TOTAL, Information					\$2,160	\$2,160	\$2,160	
SBI Calculation:								
5 SBI(py) = SBI on last day of previous tariff year								38.2484
6 Proposed PCI (Non-Exogenous Only)								N/A
7 PCI(py) = PCI on last day of previous tariff year								36.4198
8 SBI Upper(t-1)								40.1608
9 ATS Targeting to Information								0
10 Exogenous Cost Change factor for SBI								1.0000
11 SBI(t-1) = Immed. preceeding SBI								38.2484
12 Sum[V * P(t) / P(t-1)] = SBI wtd. price ratio								1.0000
13 SBI(t) = SBI(t-1)*Sum[V*P(t)/P(t-1)]								38.2484
14 SBI Upper Limit								40.1608

Source / Comments:

Trans. 179

N/A

Trans. 179

Trans. 179

Exhibit 1.4-3, Line 2

1 + (Line 9 / Line 4 Col. E)

Trans. 179

Col. G Line 4 / Col. F Line 4

Line 11 * Line 12

Line 8 * Line 10

Trans. 180
Exhibit 3.4-5

Exhibit 3.4-5

Exhibit 3.4-5

Rate Element		base period volumes 2007 A	prices in effect at last PCI update B	current prices C	proposed prices D	revenue at last PCI update E = A * B	revenue at current prices F = A * C	revenue at proposed prices G = A * D	Index Calculation H
800 Data Base - Vertical Features									
1	no services currently provided					0	0	0	
2	SUB-TOTAL, 800 DB Vertical Features					\$0	\$0	\$0	
SBI Calculation:		Source / Comments:							
3	SBI(py) = SBI on last day of previous tariff year	Trans. 179							0.0000
4	Proposed PCI (Non-Exogenous Only)	N/A							N/A
5	PCI(py) = PCI on last day of previous tariff year	Trans. 179							36.4198
6	SBI Upper(t-1)	Trans. 179							0.0000
7	Undesig Exog Chg Targeted to Database Access	Exhibit 1.4-2, Line 4							0
8	Exogenous Cost Change factor for SBI	1 + (Line 7 / Exhibit 3.4-6 Line 4 Col. E)							1.0000
9	SBI(t-1) = Immed. preceeding SBI	Trans. 179							0.0000
10	Sum[V * P(t) / P(t-1)] = SBI wtd. price ratio	Col. G Line 2 / Col. F Line 2							1.0000
11	SBI(t) = SBI(t-1)*Sum[V*P(t)/P(t-1)]	Line 9 * Line 10							0.0000
12	SBI Upper Limit	Line 6 * Line 8							0.0000

Trans. 180
Exhibit 3.4-6

Exhibit 3.4-6

Exhibit 3.4-6

Rate Element Detail		base period volumes 2007 A	prices in effect at last PCI update B	current prices C	proposed prices D	revenue at last PCI update E = A * B	revenue at current prices F = A * C	revenue at proposed prices G = A * D	Index Calculation H
Database Access									
1	800 DB Query Charge	55,493,194	0.00896603	0.00896603	0.00896603	497,554	497,554	497,554	
2	LNP Access Query Charge	12,515	0.02000000	0.02000000	0.02000000	250	250	250	
3	SUB-TOTAL, 800 Database Basic					\$497,804	\$497,804	\$497,804	
4	SUB-TOTAL, Database Access					\$497,804	\$497,804	\$497,804	
SBI Calculation:		Source / Comment							
5	SBI(py) = SBI on last day of previous tariff year	Trans. 179 90.7792							
6	Proposed PCI (Non-Exogenous Only)	N/A N/A							
7	PCI(py) = PCI on last day of previous tariff year	Trans. 179 36.4198							
8	SBI Upper(t-1)	Trans. 179 95.3181							
9	Exogenous Change Targeted to Database Access	Exhibit 1.4-2, Line 4 0							
10	Exogenous Cost Change factor for SBI	1 + (Line 9 / Line 4 Col. E) 1.0000							
11	SBI(t-1) = Immed. preceeding SBI	Trans. 179 90.7792							
12	Sum[V * P(t) / P(t-1)] = SBI wtd. price ratio	Col. G Line 4 / Col. F Line 4 1.0000							
13	SBI(t) = SBI(t-1)*Sum[V*P(t)/P(t-1)]	Line 11 * Line 12 90.7792							
14	SBI Upper Limit	Line 8 * Line 10 95.3181							

Rate Element Detail

Exhibit 3.4-7

Rate Elements		base period volumes 2007 A	prices in effect at last PCI update B	current prices C	proposed prices D	revenue at last PCI update E = A * B	revenue at current prices F = A * C	revenue at proposed prices G = A * D	Index Calculation H	
Billing Name & Address										
1	BNA per order	0	28.00	28.00	28.00	0	0	0		
2	BNA Found/Each	0	0.40	0.40	0.40	0	0	0		
3	BNA Not Found/Each	0	0.40	0.40	0.40	0	0	0		
4	Data Gathering, Processing Fee	0	0.18	0.18	0.18	0	0	0		
5	SUB-TOTAL, BNA					\$0	\$0	\$0		
SBI Calculation:		Source / Comments:								
6	SBI(py) = SBI on last day of previous tariff year	Trans. 179								0.0000
7	Proposed PCI (Non-Exogenous Only)	N/A								N/A
8	PCI(py) = PCI on last day of previous tariff year	Trans. 179								36.4198
9	SBI Upper(t-1)	Trans. 179								0.0000
10	Exogenous Change Targeted to BNA	Exhibit 1.4-2, Line 8								0
11	Exogenous Cost Change factor for SBI	1 + (Line 10 / Line 5 Col. E)								1.0000
12	SBI(t-1) = Immed. preceeding SBI	Trans. 179								0.0000
13	Sum[V * P(t) / P(t-1)] = SBI wtd. price ratio	Col. G Line 5 / Col. F Line 5								1.0000
14	SBI(t) = SBI(t-1)*Sum[V*P(t)/P(t-1)]	Line 12 * Line 13								0.0000
15	SBI Upper Limit	Line 9 * Line 11								0.0000

Trans. 180
Exhibit 3.4-8

Exhibit 3.4-8

Exhibit 3.4-8

Rate Elements		base period volumes 2007 A	prices in effect at last PCI update B	current prices C	proposed prices D	revenue at last PCI update E = A * B	revenue at current prices F = A * C	revenue at proposed prices G = A * D	Index Calculation H
Trunk Ports									
1	Shared DS1 Port Charge - per MOU	331,427,793	0.00098718	0.00098718	0.00098718	327,180	327,180	327,180	
2	Multiplexers - (Trunk Side of End Office) - per MOU	329,849,152	0.00004000	0.00004000	0.00004000	13,194	13,194	13,194	
2	Dedicated VG (DSO) Port Charge	773.44	28.37	28.37	28.37	21,942	21,942	21,942	
3	Dedicated DS1 Port Charge	2,254.88	302.84	302.84	302.84	682,865	682,865	682,865	
4	Dedicated Port Charge Analog	0.00	28.91	28.91	28.91	0	0	0	
5	SUB-TOTAL, Trunk Ports					\$1,045,181	\$1,045,181	\$1,045,181	
SBI Calculation:		Source / Comments:							
6	SBI(py) = SBI on last day of previous tariff year	Trans. 179 97.4406							
7	Proposed PCI (Non-Exogenous Only)	N/A N/A							
8	PCI(py) = PCI on last day of previous tariff year	Trans. 179 36.4198							
9	SBI Upper(t-1)	Trans. 179 102.3127							
10	ATS Targeting to Trunk Ports	Exhibit 1.4-3, Line 3 0							
11	Exogenous Cost Change factor for SBI	1 + (Line 10 / Line 5 Col. E) 1.0000							
12	SBI(t-1) = Immed. preceeding SBI	Trans. 179 97.4406							
13	Sum[V * P(t) / P(t-1)] = SBI wtd. price ratio	Col. G Line 5 / Col. F Line 5 1.0000							
14	SBI(t) = SBI(t-1)*Sum[V*P(t)/P(t-1)]	Line 12 * Line 13 97.4406							
15	SBI Upper Limit	Line 9 * Line 11 102.3127							

Citizens Telecommunications Companies - Group #4

Traffic Sensitive Basket

Rate Element Detail

Trans. 180

Exhibit 3.4-9

	Rate Elements	base period volumes 2007 A	prices in effect at last PCI update B	current prices C	proposed prices D	revenue at last PCI update E = A * B	revenue at current prices F = A * C	revenue at proposed prices G = A * D	Index Calculation H
STP Ports									
1	Signalling Transfer Point Port Termination	0	544.04	544.04	544.04	0	0	0	
2	SUB-TOTAL, STP Ports					\$0	\$0	\$0	
SBI Calculation:									
3	SBI(py) = SBI on last day of previous tariff year								Trans. 179 0.0000
4	Proposed PCI (Non-Exogenous Only)								N/A N/A
5	PCI(py) = PCI on last day of previous tariff year								Trans. 179 36.4198
6	SBI Upper(t-1)								Trans. 179 0.0000
7	ATS Targeting to STP Ports								Exhibit 1.4-3, Line 4 0
8	Exogenous Cost Change factor for SBI								1 + (Line 7 / Line 2 Col. E) 1.0000
9	SBI(t-1) = Immed. preceeding SBI								Trans. 179 0.0000
10	Sum[V * P(t) / P(t-1)] = SBI wtd. price ratio								Col. G Line 2 / Col. F Line 2 1.0000
11	SBI(t) = SBI(t-1)*Sum[V*P(t)/P(t-1)]								Line 9 * Line 10 0.0000
12	SBI Upper Limit								Line 6 * Line 8 0.0000
13	GRAND TOTAL, Traffic Sensitive Basket					\$5,067,313	\$5,067,313	\$5,067,313	
Traffic Sensitive Basket API Calculation:									
14	API(t-1) = Immediately Preceeding API								Trans. 179 36.4198
15	[SUM (v)*(P(t)/P(t-1))] = API wtd. price ratio								Col. G Line 13 / Col. F Line 13 1.0000
16	API(t) = API(t-1) * [SUM(v) * (P(t)/P(t-1))]								Line 14 * Line 15 36.4198

Trans. 180
Exhibit 3.4-10

Rate Elements	base period volumes 2007 A	prices in effect at last PCI update B	current prices C	proposed prices D	revenue at last PCI update E = A * B	revenue at current prices F = A * C	revenue at proposed prices G = A * D	Index Calculation H
Tandem Switched Transport Service Category:								
Termination - per Termination, per minute	544,919,223	0.00055622	0.00055622	0.00055622	303,095	303,095	303,095	
Facility - per Mile, per minute	7,115,573,400	0.00005000	0.00005000	0.00005000	355,779	355,779	355,779	
Tandem Switching per minute	0	0.00000000	0.00000000	0.00000000	0	0	0	
Shared Mux DS3 to DS1, per MOU	0	0.00004000	0.00004000	0.00004000	0	0	0	
Voice Grade Tandem Trunk Port	0.00	28.91	28.91	28.91	0	0	0	
DS1 Tandem Trunk Port	0.00	302.84	302.84	302.84	0	0	0	
DS3 Tandem Trunk Port	0.00	8,479.52	8,479.52	8,479.52	0	0	0	
SUB-TOTAL, Tandem Switched Transport					\$658,874	\$658,874	\$658,874	
Tandem Switched Transport SBI Calculation:								
SBI(py) = SBI on last day of previous tariff year	Source / Comments:							125.8914
Proposed PCI (Non-Exogenous Only)	Trans. 179							N/A
PCI(py) = PCI on last day of previous tariff year	N/A							47.2388
SBI Upper(t-1)	Trans. 179							128.4092
ATS Targeting to Tandem Transport	Exhibit 1.4-3, Line 6							0
Exogenous Cost Change factor for SBI	1 + (Line 13 / Line 8 Col. E)							1.0000
SBI(t-1) = Immed. preceeding SBI	Trans. 179							125.8914
Sum[V * P(t) / P(t-1)] = SBI wtd. price ratio	Col. G Line 8 / Col. F Line 8							1.0000
SBI(t) = SBI(t-1)*Sum[V*P(t)/P(t-1)]	Line 15 * Line 16							125.8914
SBI Upper Limit	Line 12 * Line 14							128.4092

Trunking Basket
Rate Element Detail

Trans. 180
Exhibit 3.4-11

Rate Element Detail		base period volumes 2007 A	prices at last PCI update B	current prices C	proposed prices D	revenue at last PCI update E = A * B	revenue at current prices F = A * C	revenue at proposed prices G = A * D	Index Calculation H
Voice Grade Service Category: Non-Density Zone									
1	VG Entrance facility -- 2 Wire	12.00	53.20	53.20	53.20	638	638	638	
2	VG Entrance facility -- 4 Wire	0.00	53.20	53.20	53.20	0	0	0	
3	VG Direct Trunked Termination	770.88	17.00	17.00	17.00	13,105	13,105	13,105	
4	VG Direct Trunked Facility	8,833.84	3.00	3.00	3.00	26,502	26,502	26,502	
5	VG Entrance Facility -- NRC	0	488.24	488.24	488.24	0	0	0	
6	VG Dir. Trk. Transport Activated, per service order	0	130.23	130.23	130.23	0	0	0	
7	SUB-TOTAL, Voice Grade					\$40,245	\$40,245	\$40,245	
Voice Grade SBI Calculation:		Source / Comments:							
8	SBI(py) = SBI on last day of previous tariff year	Trans. 179 53.0829							
9	Proposed PCI (Non-Exogenous Only)	N/A N/A							
10	PCI(py) = PCI on last day of previous tariff year	Trans. 179 47.2388							
11	SBI Upper(t-1)	Trans. 179 55.7370							
12	ATS Targeting to Voice Grade	Exhibit 1.4-3, Line 7 0							
13	Exogenous Cost Change factor for SBI	1 + (Line 12 / Line 7 Col. E) 1.0000							
14	SBI(t-1) = Immed. preceeding SBI	Trans. 179 53.0829							
15	Sum[V * P(t) / P(t-1)] = SBI wtd. price ratio	Col. G Line 7 / Col. F Line 7 1.0000							
16	SBI(t) = SBI(t-1)*Sum[V*P(t)/P(t-1)]	Line 14 * Line 15 53.0829							
17	SBI Upper Limit	Line 11 * Line 13 55.7370							

Trunking Basket Rate Element Detail

Trans. 180
Exhibit 3.4-12

Rate Elements		base period volumes 2007 A	prices at last PCI update B	current prices C	proposed prices D	revenue at last PCI update E = A * B	revenue at current prices F = A * C	revenue at proposed prices G = A * D	Index Calculation H
High Capacity & Other Service Category:									
DS 1 Non-Density Zone:									
1	DS1 Entrance facility	54.76	306.73	306.73	306.73	16,797	16,797	16,797	
2	DS1 Direct Trunked Termination	2,228.54	38.60	38.60	38.60	86,022	86,022	86,022	
3	DS1 Direct Trunked Facility	19,313.77	16.81	16.81	16.81	324,739	324,739	324,739	
4	Mux DS1 to voice	0.00	263.00	263.00	263.00	0	0	0	
5	Mux DS1 to voice -- NRC	0	417.00	417.00	417.00	0	0	0	
6	DS1 Entrance Facility -- NRC	0	450.00	450.00	450.00	0	0	0	
7	DS1 Dir. Trk. Transport Activated, per service order	0	130.23	130.23	130.23	0	0	0	
6	SUB-TOTAL, DS1 Service					\$427,557	\$427,557	\$427,557	
DS1 Subindex Calculation:		Source / Comments:							
7	SBI(py) = SBI on last day of previous tariff year	Trans. 179 74.7888							
8	Proposed PCI (Non-Exogenous Only)	N/A N/A							
9	PCI(py) = PCI on last day of previous tariff year	Trans. 179 47.2388							
10	SBI Upper(t-1)	Trans. 179 78.5282							
11	ATS Targeting to DS1	Exhibit 1.4-3, Line 8 0							
12	Exogenous Cost Change factor for SBI	1 + (Line 11 / Line 6 Col. E) 1.0000							
13	SBI(t-1) = Immed. preceeding SBI	Trans. 179 74.7888							
14	Sum[V * P(t) / P(t-1)] = SBI wtd. price ratio	Col. G Line 6 / Col. F Line 6 1.0000							
15	SBI(t) = SBI(t-1)*Sum[V*P(t)/P(t-1)]	Line 13 * Line 14 74.7888							
16	SBI Upper Limit	Line 10 * Line 12 78.5282							

Trunking Basket Rate Element Detail

Trans. 180
Exhibit 3.4-13

Rate Elements		base period volumes 2007 A	prices at last PCI update B	current prices C	proposed prices D	revenue at last PCI update E = A * B	revenue at current prices F = A * C	revenue at proposed prices G = A * D	Index Calculation H
DS 3 Non-Density Zone:									
1	DS3 Entrance facility	3.00	1,600.00	1,600.00	1,600.00	4,800	4,800	4,800	
2	DS3 Direct Trunked Termination	2.50	500.00	500.00	500.00	1,250	1,250	1,250	
3	DS3 Direct Trunked Facility	440.36	50.00	50.00	50.00	22,018	22,018	22,018	
4	Mux DS3 to DS1, per month	147.58	500.00	500.00	500.00	73,790	73,790	73,790	
5	Mux DS3 to DS1 -- NRC	0.00	1,297.00	1,297.00	1,297.00	0	0	0	
6	DS3 Entrance Facility -- NRC	0	3,410.00	3,410.00	3,410.00	0	0	0	
7	DS3 Dir. Trk. Transport Activated, per service order	0	415.00	415.00	415.00	0	0	0	
8	SUB-Total, DS3 Service					\$101,858	\$101,858	\$101,858	
DS3 Subindex Calculation:		Source / Comments:							
9	SBI(py) = SBI on last day of previous tariff year	Trans. 179							78.6240
10	Proposed PCI (Non-Exogenous Only)	N/A							N/A
11	PCI(py) = PCI on last day of previous tariff year	Trans. 179							47.2388
12	SBI Upper(t-1)	Trans. 179							82.55520
13	ATS Targeting to DS3	Exhibit 1.4-3, Line 9							0
14	Exogenous Cost Change factor for SBI	1 + (Line 13 / Line 8 Col. E)							1.0000
15	SBI(t-1) = Immed. preceeding SBI	Trans. 179							78.6240
16	Sum[V * P(t) / P(t-1)] = SBI wtd. price ratio	Col. G Line 8 / Col. F Line 8							1.0000
17	SBI(t) = SBI(t-1)*Sum[V*P(t)/P(t-1)]	Line 15 * Line 16							78.6240
18	SBI Upper Limit	Line 12 * Line 14							82.555

Trans. 180
Exhibit 3.4-14

	base period volumes 2007	prices at last PCI update	current prices	proposed prices	revenue at last PCI update	revenue at current prices	revenue at proposed prices	Index Calculation
Rate Elements	A	B	C	D	E = A * B	F = A * C	G = A * D	H
Other								
CCS/SS7 Signaling Mileage Facility per mile	0	2.17	2.17	2.17	0	0	0	
CCS/SS7 Signaling Mileage Termination per term	0	32.67	32.67	32.67	0	0	0	
CCS/SS7 Singaling Entrance Faciltiy	12	107.80	107.80	107.80	1,294	1,294	1,294	
CCS/SS7 Singaling Entrance Faciltiy NRC	0	347.02	347.02	347.02	0	0	0	
SUB-TOTAL, Other High Cap					\$1,294	\$1,294	\$1,294	
SUB-TOTAL, High Capacity & Other					\$530,708	\$530,708	\$530,708	
High Cap & Other SBI Calculation:		Source / Comments:						
SBI(py) = SBI on last day of previous tariff year		Trans. 179						100.0000
Proposed PCI (Non-Exogenous Only)		N/A						N/A
PCI(py) = PCI on last day of previous tariff year		Trans. 179						47.2388
SBI Upper(t-1)		Trans. 179						105.0000
ATS Targeting to High Capacity		Exhibit 1.4-3, Sum of Lines 8..10						0
Exogenous Cost Change factor for SBI		1 + (Line 11 / Line 6 Col. E)						1.0000
SBI(t-1) = Immed. preceeding SBI		Trans. 179						100.0000
Sum[V * P(t) / P(t-1)] = SBI wtd. price ratio		Col. G Line 6 / Col. F Line 6						1.0000
SBI(t) = SBI(t-1)*Sum[V*P(t)/P(t-1)]		Line 13 * Line 14						100.0000
SBI Upper Limit		Line 10 * Line 12						105.0000
GRAND TOTAL, Trunking Basket					\$1,229,827	\$1,229,827	\$1,229,827	
Trunking Basket API Calculation:		Source / Comments:						
API(t-1) = Immediately Preceding API		Trans. 179						47.2053
[SUM(v) * (P(t) / P(t-1))] = API wtd.price ratio		Col. G Line 17 / Col. F Line 17						1.0000
API(t) = API(t-1) * [SUM(v) * (P(t)/P(t-1))]		Line 18 * Line 19						47.2053

Trans. 180
Exhibit 3.4-15

Rate Element Detail

	base period volumes 2007	prices at last PCI update	current prices	proposed prices	revenue at last PCI update	revenue at current prices	revenue at proposed prices	Index Calculation
Rate Elements	A	B	C	D	E = A * B	F = A * C	G = A * D	H
VG/WATS/Metal/Teleg Service Category:								
1 VG Channel Termination, 2 Wire	1,109	32.41	32.41	32.41	35,943	35,943	35,943	
2 VG Channel Termination, 4 Wire	4,062	50.50	50.50	50.50	205,114	205,114	205,114	
3 Metallic Channel Termination	0	150.00	150.00	150.00	0	0	0	
4 VG Channel Mileage Termination, per term.	144,828	28.77	28.77	28.77	4,166,707	4,166,707	4,166,707	
5 Metallic Channel Mileage Termination, per term.	0	28.77	28.77	28.77	0	0	0	
6 VG Channel Mileage Facility, per mile	49,120	2.45	2.45	2.45	120,102	120,102	120,102	
7 Metallic Channel Mileage Facility, per mile	0	2.45	2.45	2.45	0	0	0	
8 VG Channel Term 4W NRC, per termination	0	200.00	200.00	200.00	0	0	0	
9 VG Channel Term 2W NRC, per termination	0	488.24	488.24	488.24	0	0	0	
10 VG 2W/4W Channel Term NRC, per order	0	130.23	130.23	130.23	0	0	0	
11 VG data bridging 2W/4W	144	5.59	5.59	5.59	805	805	805	
12 VG Voice bridging, 2W/4W	114	5.59	5.59	5.59	637	637	637	
13 VG C-type conditioning	139	1.00	1.00	1.00	139	139	139	
14 VG Improved Attenuation Distortion	12	1.00	1.00	1.00	12	12	12	
15 VG Improved Envelope Delay Distortion	45	1.00	1.00	1.00	45	45	45	
16 VG data capability	29	1.00	1.00	1.00	29	29	29	
17 VG Improved Return Loss for Effective 2w/4w	0	1.00	1.00	1.00	0	0	0	
18 VG Customer Specified Receive Level	0	6.74	6.74	6.74	0	0	0	
19 VG Signaling Capability	26	1.00	1.00	1.00	26	26	26	
20 VG Selective Signaling Arrangement	0	35.42	35.42	35.42	0	0	0	
21 VG Improved Term Option	6	1.00	1.00	1.00	6	6	6	
22 Metallic Channel Term NRC, per termination	0	1000.00	1000.00	1000.00	0	0	0	
23 Metallic Channel Term NRC, per order	0	130.23	130.23	130.23	0	0	0	
24 SUB-TOTAL, VG/WATS/METLL/TELEG					\$4,529,565	\$4,529,565	\$4,529,565	
VG/WATS/Metallic/Teleg. SBI Calculation:								
25 SBI(py) = SBI on last day of previous tariff year	Trans. 179 79.1803							
26 Proposed PCI (Non-Exogenous Only)	N/A N/A							
27 PCI(py) = PCI on last day of previous tariff year	Trans. 179 41.0209							
28 SBI Upper(t-1)	Trans. 179 83.1393							
29 Exogenous Change Targeted to Voice Grade	Exhibit 1.4-2, Line 12 0							
30 Undesignated Exog. Chg for Special Access Basket	Exhibit 1.4-2, Line 17 0							
31 Exogenous Cost Change factor for SBI	1 + (Line 29 / Line 24 Col. E) + (Line 30 / Exhibit 3.4-19 Line 67 Col. E) 1.0000							
32 SBI(t-1) = Immed. preceeding SBI	Trans. 179 79.1803							
33 Sum[V * P(t) / P(t-1)] = SBI wtd. price ratio	Col. G Line 24 / Col. F Line 24 1.0000							
34 SBI(t) = SBI(t-1)*Sum[V*P(t)/P(t-1)]	Line 32 * Line 33 79.1803							
35 SBI Upper Limit	Line 28 * Line 31 83.1393							

Citizens Telecommunications Companies - Group #4

Special Access Basket

Rate Element Detail

Trans. 180
Exhibit 3.4-16

Rate Elements	base period volumes 2007 A	prices at last PCI update B	current prices C	proposed prices D	revenue at last PCI update E = A * B	revenue at current prices F = A * C	revenue at proposed prices G = A * D	Index Calculation H
Audio/Video Service Category:								
1 PA Channel Termination mo 200-3500 HZ	0	25.68	25.68	25.68	0	0	0	
2 PA Channel Termination mo 100-5000 HZ	48	47.00	47.00	47.00	2,256	2,256	2,256	
3 PA Channel Termination mo 50-8000 HZ	0	38.51	38.51	38.51	0	0	0	
4 PA Channel Termination mo 50-15000 HZ	0	38.51	38.51	38.51	0	0	0	
5 PA Channel Termination dly 200-3500 HZ	0	2.77	2.77	2.77	0	0	0	
6 PA Channel Termination dly 100-5000 HZ	0	4.70	4.70	4.70	0	0	0	
7 PA Channel Termination dly 50-8000 HZ	0	3.85	3.85	3.85	0	0	0	
8 PA Channel Termination dly 50-15000 HZ	0	3.85	3.85	3.85	0	0	0	
9 PA Channel Mlg. Termination mo 200-3500 HZ	0	45.00	45.00	45.00	0	0	0	
10 PA Channel Mlg. Termination mo 100-5000 HZ	48	45.00	45.00	45.00	2,160	2,160	2,160	
11 PA Channel Mlg. Termination mo 50-8000 HZ	0	45.00	45.00	45.00	0	0	0	
12 PA Channel Mlg. Termination mo 50-15000 HZ	0	45.00	45.00	45.00	0	0	0	
13 PA Channel Mlg. Termination dly 200-3500 HZ	0	4.50	4.50	4.50	0	0	0	
14 PA Channel Mlg. Termination dly 100-5000 HZ	0	4.50	4.50	4.50	0	0	0	
15 PA Channel Mlg. Termination dly 50-8000 HZ	0	4.50	4.50	4.50	0	0	0	
16 PA Channel Mlg. Termination dly 50-15000 HZ	0	4.50	4.50	4.50	0	0	0	
17 PA Channel Mlg. Facility mo 200-3500 HZ	0	0.80	0.80	0.80	0	0	0	
18 PA Channel Mlg. Facility mo 100-5000 HZ	451	1.55	1.55	1.55	699	699	699	
19 PA Channel Mlg. Facility mo 50-8000 HZ	0	6.70	6.70	6.70	0	0	0	
20 PA Channel Mlg. Facility mo 50-15000 HZ	0	6.70	6.70	6.70	0	0	0	
21 PA Channel Mlg. Facility dly 200-3500 HZ	0	0.08	0.08	0.08	0	0	0	
22 PA Channel Mlg. Facility dly 100-5000 HZ	0	0.16	0.16	0.16	0	0	0	
23 PA Channel Mlg. Facility dly 50-8000 HZ	0	0.67	0.67	0.67	0	0	0	
24 PA Channel Mlg. Facility dly 50-15000 HZ	0	0.67	0.67	0.67	0	0	0	
25 PA Channel Termination 200-3500 HZ NRC	0	200.00	200.00	200.00	0	0	0	
26 PA Channel Termination 100-5000 HZ NRC	0	200.00	200.00	200.00	0	0	0	
27 PA Channel Termination 50-8000 HZ NRC	0	200.00	200.00	200.00	0	0	0	
28 PA Channel Termination 50-15000 HZ NRC	0	200.00	200.00	200.00	0	0	0	
29 PA Channel Termination, NRC per order	0	130.23	130.23	130.23	0	0	0	
30 PA gain conditioning, monthly	0	12.00	12.00	12.00	0	0	0	
31 PA gain conditioning, daily	0	1.20	1.20	1.20	0	0	0	
32 SUB-TOTAL, Audio/Video					\$5,115	\$5,115	\$5,115	

Audio/Video SBI Calculation:

Source / Comments:

33 SBI(py) = SBI on last day of previous tariff year	Trans. 179	91.5452
34 Proposed PCI (Non-Exogenous Only)	N/A	N/A
35 PCI(py) = PCI on last day of previous tariff year	Trans. 179	41.0209
36 SBI Upper(t-1)	Trans. 179	96.1225
37 Exogenous Change Targeted to Audio/Video	Exhibit 1.4-2, Line 13	0
38 Undesignated Exog. Chg for Special Access Basket	Exhibit 1.4-2, Line 17	0
39 Exogenous Cost Change factor for SBI	1 + (Line 37 / Line 32 Col. E) + (Line 38 / Exhibit 3.4-19 Line 67 Col. E)	1.0000
40 SBI(t-1) = Immed. preceeding SBI	Trans. 179	91.5452
41 Sum[V * P(t) / P(t-1)] = SBI wtd. price ratio	Col. G Line 32 / Col. F Line 32	1.0000

Citizens Telecommunications Companies - Group #4

Special Access Basket

Rate Element Detail

Trans. 180
Exhibit 3.4-16

		base period volumes 2007 A	prices at last PCI update B	current prices C	proposed prices D	revenue at last PCI update E = A * B	revenue at current prices F = A * C	revenue at proposed prices G = A * D	Index Calculation H
	Rate Elements								
42	SBI(t) = SBI(t-1)*Sum[V*P(t)/P(t-1)]	Line 40 * Line 41							91.5452
43	SBI Upper Limit	Line 36 * Line 39							96.1225

Trans. 180
Exhibit 3.4-17

	base period volumes 2007	prices at last PCI update	current prices C	proposed prices D	revenue at last PCI update E = A * B	revenue at current prices F = A * C	revenue at proposed prices G = A * D	Index Calculation H
Rate Elements	A	B	C	D	E = A * B	F = A * C	G = A * D	H
High Capacity/DDoS Service Category:								
DS 1 Non-Density Zone:								
DS1 Channel Termination	32,316	245.00	245.00	245.00	7,917,420	7,917,420	7,917,420	
DS1 Channel Mileage Termination	27,754	39.41	39.41	39.41	1,093,785	1,093,785	1,093,785	
DS1 Channel Mileage Facility	284,986	15.00	15.00	15.00	4,274,785	4,274,785	4,274,785	
DS1 Channel Termination NRC per termination	0	700.00	700.00	700.00	0	0	0	
DS1 Channel Termination NRC per order	0	130.59	130.59	130.59	0	0	0	
Mux DS1 to voice	427	187.21	187.21	187.21	79,939	79,939	79,939	
Mux DS1 to voice NRC	0	800.00	800.00	800.00	0	0	0	
Mux DS1 to DS0	0	357.80	357.80	357.80	0	0	0	
Mux DS1 to DS0 NRC	0	1,410.00	1,410.00	1,410.00	0	0	0	
Clear Channel Capability	0	0.00	0.00	0.00	0	0	0	
Clear Channel Capability NRC	0	538.19	538.19	538.19	0	0	0	
SUB-TOTAL, DS1 Service					\$13,365,929	\$13,365,929	\$13,365,929	
DS1 Subindex Calculation:								
SBI(py) = SBI on last day of previous tariff year	Source / Comments: Trans. 179							60.5435
Proposed PCI (Non-Exogenous Only)	N/A							N/A
PCI(py) = PCI on last day of previous tariff year	Trans. 179							41.0209
SBI Upper(t-1)	Trans. 179							63.5707
Exogenous Change Targeted to Hi Cap	Exhibit 1.4-2, Line 14							0
Undesignated Exog. Chg for Special Access Basket	Exhibit 1.4-2, Line 17							0
Exogenous Cost Change factor for SBI	1 + (Line 17 / Exhibit 3.4-19Line 55 Col. E) + (Line 18 / Exhibit 3.4-19 Line 67 Col. E)							1.0000
SBI(t-1) = Immed. preceeding SBI	Trans. 179							62.1792
Sum[V * P(t) / P(t-1)] = SBI wtd. price ratio	Col. G Line 12 / Col. F Line 12							1.0000
SBI(t) = SBI(t-1)*Sum[V*P(t)/P(t-1)]	Line 20 * Line 21							62.1792
SBI Upper Limit	Line 16 * Line 19							63.5707

Trans. 180
Exhibit 3.4-18

Rate Elements		base period volumes 2007 A	prices at last PCI update B	current prices C	proposed prices D	revenue at last PCI update E = A * B	revenue at current prices F = A * C	revenue at proposed prices G = A * D	Index Calculation H
DS 3 Non-Density Zone:									
1	DS3 Channel Termination	543	1,400.00	1,400.00	1,400.00	760,200	760,200	760,200	
2	DS3 Channel Mileage Termination	843	500.00	500.00	500.00	421,500	421,500	421,500	
3	DS3 Channel Mileage Facility	9,392	50.00	50.00	50.00	469,609	469,609	469,609	
4	DS3 Channel Termination NRC per termination	0	3,410.00	3,410.00	3,410.00	0	0	0	
5	DS3 Channel Termination NRC per order	0	415.00	415.00	415.00	0	0	0	
6	Mux DS3 to DS1	355	500.00	500.00	500.00	177,500	177,500	177,500	
7	Mux DS3 to DS1 NRC	0	1,297.00	1,297.00	1,297.00	0	0	0	
8	SUB-Total, DS3 Service					\$1,828,809	\$1,828,809	\$1,828,809	
DS3 Subindex Calculation:		Source / Comments:							
9	SBI(py) = SBI on last day of previous tariff year	Trans. 179							81.9466
10	Proposed PCI (Non-Exogenous Only)	N/A							N/A
11	PCI(py) = PCI on last day of previous tariff year	Trans. 179							41.0209
12	SBI Upper(t-1)	Trans. 179							86.0440
13	Exogenous Change Targeted to Hi Cap	Exhibit 1.4-2, Line 14							0
14	Undesignated Exog. Chg for Special Access Basket	Exhibit 1.4-2, Line 17							0
15	Exogenous Cost Change factor for SBI	1 + (Line 13 / Exhibit 3.4-19Line 55 Col. E) + (Line 14 / Exhibit 3.4-19 Line 67 Col. E)							1.0000
16	SBI(t-1) = Immed. preceeding SBI	Trans. 179							81.9466
17	Sum[V * P(t) / P(t-1)] = SBI wtd. price ratio	Col. G Line 8 / Col. F Line 8							1.0000
18	SBI(t) = SBI(t-1)*Sum[V*P(t)/P(t-1)]	Line 16 * Line 17							81.9466
19	SBI Upper Limit	Line 12 * Line 15							86.0440

Citizens Telecommunications Companies - Group #4

Special Access Basket

Rate Element Detail

Trans. 180
Exhibit 3.4-19

Rate Elements	base period volumes 2007 A	prices at last PCI update B	current prices C	proposed prices D	revenue at last PCI update E = A * B	revenue at current prices F = A * C	revenue at proposed prices G = A * D	Index Calculation H
DDS & Other								
1 DDS Channel Termination 2.4 Kbps	84	50.00	50.00	50.00	4,200	4,200	4,200	
2 DDS Channel Termination 4.8 Kbps	24	50.00	50.00	50.00	1,200	1,200	1,200	
3 DDS Channel Termination 9.6 Kbps	135	50.00	50.00	50.00	6,750	6,750	6,750	
4 DDS Channel Termination 19.2 Kbps	0	50.00	50.00	50.00	0	0	0	
5 DDS Channel Termination 56 Kbps	6,943	50.00	50.00	50.00	347,150	347,150	347,150	
6 DDS Channel Termination 64 Kbps	297	50.00	50.00	50.00	14,850	14,850	14,850	
7 OC-3 Channel Termination	23	3,200.00	3,200.00	3,200.00	73,600	73,600	73,600	
8 OC-3c Channel Termination	0	3,000.00	3,000.00	3,000.00	0	0	0	
9 DDS Channel Mileage Termination 2.4 Kbps	36	30.93	30.93	30.93	1,113	1,113	1,113	
10 DDS Channel Mileage Termination 4.8 Kbps	12	30.93	30.93	30.93	371	371	371	
11 DDS Channel Mileage Termination 9.6 Kbps	119	30.93	30.93	30.93	3,681	3,681	3,681	
12 DDS Channel Mileage Termination 19.2 Kbps	0	30.93	30.93	30.93	0	0	0	
13 DDS Channel Mileage Termination 56 Kbps	6,309	30.94	30.94	30.94	195,200	195,200	195,200	
14 DDS Channel Mileage Termination 64 Kbps	283	30.94	30.94	30.94	8,756	8,756	8,756	
15 OC-3 Channel Mileage Termination	23	2,000.00	2,000.00	2,000.00	46,000	46,000	46,000	
16 OC-3c Channel Mileage Termination	0	2,000.00	2,000.00	2,000.00	0	0	0	
17 DDS Channel Mileage Facility 2.4 Kbps	612	4.80	4.80	4.80	2,938	2,938	2,938	
18 DDS Channel Mileage Facility 4.8 Kbps	118	4.80	4.80	4.80	567	567	567	
19 DDS Channel Mileage Facility 9.6 Kbps	1,331	4.80	4.80	4.80	6,388	6,388	6,388	
20 DDS Channel Mileage Facility 19.2 Kbps	0	3.81	3.81	3.81	0	0	0	
21 DDS Channel Mileage Facility 56 Kbps	82,940	3.82	3.82	3.82	316,831	316,831	316,831	
22 DDS Channel Mileage Facility 64 Kbps	3,760	3.82	3.82	3.82	14,364	14,364	14,364	
23 OC-3 Channel Mileage Facility	144	280.00	280.00	280.00	40,303	40,303	40,303	
24 OC-3c Channel Mileage Facility	0	280.00	280.00	280.00	0	0	0	
25 DDS Channel Termination 2.4 Kbps NRC	0	250.00	250.00	250.00	0	0	0	
26 DDS Channel Termination 4.8 Kbps NRC	0	250.00	250.00	250.00	0	0	0	
27 DDS Channel Termination 9.6 Kbps NRC	0	250.00	250.00	250.00	0	0	0	
28 DDS Channel Termination 19.2 Kbps NRC	0	250.00	250.00	250.00	0	0	0	
29 DDS Channel Termination 56 Kbps NRC	0	250.00	250.00	250.00	0	0	0	
30 DDS Channel Termination 64 Kbps NRC	0	250.00	250.00	250.00	0	0	0	
31 DDS Channel Termination NRC per order	0	130.23	130.23	130.23	0	0	0	
32 OC-3 Channel Termination NRC	0	3,600.00	3,600.00	3,600.00	0	0	0	
33 OC-3c Channel Termination NRC	0	3,600.00	3,600.00	3,600.00	0	0	0	
34 OC-3 Channel Termination NRC per order	0	415.00	415.00	415.00	0	0	0	
35 OC-3c Channel Termination NRC per order	0	415.00	415.00	415.00	0	0	0	
36 DDS Central Office Bridging, per Port	3	11.00	11.00	11.00	33	33	33	
37 OC-3 to DS3 Multiplexing	0	1,500.00	1,500.00	1,500.00	0	0	0	
38 OC-3 to DS1 Multiplexing	0	1,800.00	1,800.00	1,800.00	0	0	0	
39 OC-3 to DS3 Multiplexing NRC	0	1,297.00	1,297.00	1,297.00	0	0	0	
40 OC-3 to DS1 Multiplexing NRC	0	1,297.00	1,297.00	1,297.00	0	0	0	
41 NID Replacement NRC	0	99.00	99.00	99.00	0	0	0	
37 Service Date Change - NRC	0	50.00	50.00	50.00	0	0	0	
38 Design Change Charge - NRC	0	26.21	26.21	26.21	0	0	0	
39 Cancellation Charge - NRC	0	402.75	402.75	402.75	0	0	0	
40 Expedited Order Charge - NRC	0	0.00	0.00	300.00	0	0	0	
41 Restoration Priority	248	4.90	4.90	4.90	1,215	1,215	1,215	

Citizens Telecommunications Companies - Group #4

Special Access Basket

Rate Element Detail

Trans. 180

Exhibit 3.4-19

		base period volumes 2007	prices at last PCI update	current prices	proposed prices	revenue at last PCI update	revenue at current prices	revenue at proposed prices	Index Calculation
	Rate Elements	A	B	C	D	E = A * B	F = A * C	G = A * D	H
42	Add'l Engineering, per 1/2 hour, Basic	0	40.00	40.00	40.00	0	0	0	
43	Add'l Engineering, per 1/2 hour, Overtime	0	60.00	60.00	60.00	0	0	0	
44	Add'l Engineering, per 1/2 hour, Premium	0	80.00	80.00	80.00	0	0	0	
45	Add'l Labor, per 1/2 hour per technician, Basic	0	30.00	30.00	30.00	0	0	0	
46	Add'l Labor, per 1/2 hour per technician, Overtime	0	45.00	45.00	45.00	0	0	0	
47	Add'l Labor, per 1/2 hour per technician, Premium	0	60.00	60.00	60.00	0	0	0	
48	Standby, per 1/2 hour per technician, Basic	0	30.00	30.00	30.00	0	0	0	
49	Standby, per 1/2 hour per technician, Overtime	0	45.00	45.00	45.00	0	0	0	
50	Standby, per 1/2 hour per technician, Premium	0	60.00	60.00	60.00	0	0	0	
51	Programming, per 1/2 hour per programmer, Basic	0	30.00	30.00	30.00	0	0	0	
52	Programming, per 1/2 hour per programmer, Overtime	0	45.00	45.00	45.00	0	0	0	
53	Programming, per 1/2 hour per programmer, Premium	0	60.00	60.00	60.00	0	0	0	
54	SUB-TOTAL, Other High Cap & DDS					\$1,085,511	\$1,085,511	\$1,085,511	
55	SUB-TOTAL, High Capacity/DDS					\$16,280,249	\$16,280,249	\$16,280,249	
	High Cap/DDS SBI Calculation:								
56	SBI(py) = SBI on last day of previous tariff year				Trans. 179				65.4018
57	Proposed PCI (Non-Exogenous Only)				N/A				N/A
58	PCI(py) = PCI on last day of previous tariff year				Trans. 179				41.0209
59	SBI Upper(t-1)				Trans. 179				68.6719
60	Exogenous Change Targeted to Hi Cap				Exhibit 1.4-2, Line 14				0
61	Undesignated Exog. Chg for Special Access Basket				Exhibit 1.4-2, Line 17				0
62	Exogenous Cost Change factor for SBI				1 + (Line 60 / Line 55 Col. E) + (Line 61 / Line 67 Col. E)				1.0000
63	SBI(t-1) = Immed. preceeding SBI				Trans. 179				65.3663
64	Sum[V * P(t) / P(t-1)] = SBI wtd. price ratio				Col. G Line 55 / Col. F Line 55				1.0000
65	SBI(t) = SBI(t-1)*Sum[V*P(t)/P(t-1)]				Line 63 * Line 64				65.3663
66	SBI Upper Limit				Line 59 * Line 62				68.6719
67	GRAND TOTAL, Special Access Basket					\$20,814,929	\$20,814,929	\$20,814,929	
	Special Access Basket API Calculation:								
68	API(t-1) = Immediately Preceeding API				Trans. 179				41.0034
69	[SUM (v) * (P(t) / P(t-1)) = API wtd.price ratio				Col. G Line 67 / Col. F Line 67				1.0000
70	API(t) = API(t-1) * [SUM(v) * (P(t)/P(t-1))]				Line 68 * Line 69				41.0034

Citizens Telecommunications Companies - Group #5

CMT Basket

Rate Element Detail

Trans. 180

Exhibit 3.5-1

Rate Elements	base period demand 2007 A	prices at last PCI update B	existing prices C	Maximum Allowed prices D	proposed prices E	revenues at last PCI update F = A * B	revenues at existing prices G = A * C	revenues at maximum prices H = A * D	revenues at proposed prices I = A * E
1 EUCL - Res. & SLB excl. Semi-Public, 2nd Res.	81,647	6.50	6.50	6.50	6.50	\$530,706	\$530,706	\$530,706	\$530,706
2 EUCL - Lifeline	48,139	6.50	6.50	6.50	6.50	\$312,904	\$312,904	\$312,904	\$312,904
3 EUCL - Secondary Residence	8,971	6.50	6.50	6.50	6.50	\$58,312	\$58,312	\$58,312	\$58,312
4 EUCL - BRI ISDN	115	6.50	6.50	6.50	6.50	\$748	\$748	\$748	\$748
5 EUCL - MLB & Centrex incl. Coin, excl. BRI ISDN	30,612	9.20	9.20	9.20	9.20	\$281,630	\$281,630	\$281,630	\$281,630
6 EUCL - PRI ISDN	169	46.00	46.00	46.00	46.00	\$7,774	\$7,774	\$7,774	\$7,774
7 EUCL - Special Access Surcharge	0	25.00	25.00	25.00	25.00	\$0	\$0	\$0	\$0
8 Port - BRI ISDN	115	2.23	2.23	2.23	2.23	\$256	\$256	\$256	\$256
9 Port - PRI ISDN	169	23.51	23.51	23.51	23.51	\$3,973	\$3,973	\$3,973	\$3,973
10 Subtotal EUCL Lines or Revenue	170,329					\$1,196,302	\$1,196,302	\$1,196,302	\$1,196,302
11 PICC - MLB	22,619	0.00	0.00	0.00	0.00	\$0	\$0	\$0	\$0
12 PICC - Centrex (groups of 9+ lines)	6,887	0.00	0.00	0.00	0.00	\$0	\$0	\$0	\$0
13 PICC - Centrex (groups of 8 lines)		0.00	0.00	0.00	0.00	\$0	\$0	\$0	\$0
14 PICC - Centrex (groups of 7 lines)	35	0.00	0.00	0.00	0.00	\$0	\$0	\$0	\$0
15 PICC - Centrex (groups of 6 lines)		0.00	0.00	0.00	0.00	\$0	\$0	\$0	\$0
16 PICC - Centrex (groups of 5 lines)	15	0.00	0.00	0.00	0.00	\$0	\$0	\$0	\$0
17 PICC - Centrex (groups of 4 lines)		0.00	0.00	0.00	0.00	\$0	\$0	\$0	\$0
18 PICC - Centrex (groups of 3 lines)	24	0.00	0.00	0.00	0.00	\$0	\$0	\$0	\$0
19 PICC - Centrex (groups of 2 lines)	6	0.00	0.00	0.00	0.00	\$0	\$0	\$0	\$0
20 PICC - PRI ISDN	845	0.00	0.00	0.00	0.00	\$0	\$0	\$0	\$0
21 Subtotal PICC Lines or Revenue	30,431					\$0	\$0	\$0	\$0
22 CCL Premium Terminating MOU	20,344,784	0.00000000	0.00000000	0.00000000	0.00000000	\$0	\$0	\$0	\$0
24 CCL Non Premium Terminating MOU	0	0.00000000	0.00000000	0.00000000	0.00000000	\$0	\$0	\$0	\$0
23 CCL Premium Originating MOU	5,906,550	0.00000000	0.00000000	0.00000000	0.00000000	\$0	\$0	\$0	\$0
25 CCL Non Premium Originating MOU	0	0.00000000	0.00000000	0.00000000	0.00000000	\$0	\$0	\$0	\$0
26 Total CCL MOU or Revenues	26,251,334					\$0	\$0	\$0	\$0
27 Total CMT Basket Revenues excluding USAC Receipts						\$1,196,302	\$1,196,302	\$1,196,302	\$1,196,302
28 USAC Receipts	170,329					\$0	\$0	\$0	\$0
29 CMT per line Revenues						\$1,192,072	\$1,192,072	\$1,192,072	\$1,192,072
30 Other CMT revenues						\$4,230	\$4,230	\$4,230	\$4,230
31 Total CMT Basket Revenues including USAC Receipts						\$1,196,302	\$1,196,302	\$1,196,302	\$1,196,302
32 Pooling Revenues Included in CMT per line Revenues								\$0	\$0
33 Total CMT Lines/CMT Rev. Per Line Excl. Pooling	170,329					6.998646	6.998646	6.998646	6.998646

Citizens Telecommunications Companies - Group #5

CMT Basket

USAC Support Detail

Trans. 180
Exhibit 3.5-2

Type of Support/Study Area		COSA A	base period demand 2007 B	Current Support Level C	Proposed Support Level D	Current Total Support E = B * C	Proposed Total Support F = B * D
1	Residence & Single Line Business Global Valley Networks, Inc.	CTGV	138,872	0.0000	0.0000	0	0
2	Total Residence & Single Line Business		138,872			0	0
3	Multiline Business Global Valley Networks, Inc.	CTGV	31,457	0.0000	0.0000	0	0
4	Total Multiline Business		31,457			0	0
5	Total for Tariff Unit		170,329			0	0

Trans. 180
Exhibit 3.5-3

Rate Elements

	base period volumes 2007	prices in effect at last PCI update	current prices	proposed prices	revenue at last PCI update E = A * B	revenue at current prices F = A * C	revenue at proposed prices G = A * D	Index Calculation H
Rate Elements	A	B	C	D	E = A * B	F = A * C	G = A * D	H
Local Switching Service Category:								
1 LS1 Premium Local Switching per Minute	0	0.00260178	0.00260178	0.00260178	0	0	0	
2 LS2 Premium Local Switching per Minute	26,251,334	0.00260178	0.00260178	0.00260178	68,300	68,300	68,300	
3 Non Premium Local Switching per Minute	0	0.00117080	0.00117080	0.00117080	0	0	0	
4 FGA Usage Sensitive Credit Allw.	0	0.00000000	0.00000000	0.00000000	0	0	0	
5 Switched 56Kpbs	0	0.00260178	0.00260178	0.00260178	0	0	0	
6 Network Blocking - per Blocked Call (FGB, FGC, FGD &	0	0.0200	0.0200	0.0200	0	0	0	
7 Carrier Identification Parameter, per trunk group	0.00	50.00	50.00	50.00	0	0	0	
8 Carrier Identification Parmeter NRC	0	65.00	65.00	65.00	0	0	0	
9 IC CIC Consolidation Charge	0	1.30	1.30	1.30	0	0	0	
10 Agent List, NRC	0	50.00	50.00	50.00	0	0	0	
11 Agent List, Initial, per Account	0	0.03	0.03	0.03	0	0	0	
12 Agent List, Allocation, per Listing	0	0.03	0.03	0.03	0	0	0	
13 Snapshot List, NRC	0	75.00	75.00	75.00	0	0	0	
14 Snapshot List, per Listing	0	0.05	0.05	0.05	0	0	0	
15 EU Valid List, Standard	0	0.0340	0.0340	0.0340	0	0	0	
16 EU Valid List, Admin Fee	0	78.00	78.00	78.00	0	0	0	
17 EU Valid List, Special Sort	0	0.0540	0.0540	0.0540	0	0	0	
18 Operator Transfer Service	0	0.20	0.20	0.20	0	0	0	
19 NXX Translation NRC, per order	0	221.00	221.00	221.00	0	0	0	
20 500 NXX Translation per End Office	0	221.00	221.00	221.00	0	0	0	
21 Coin Supervision	0	2.10	2.10	2.10	0	0	0	
22 900 Blocking--Residence--Add Blocking	0	5.00	5.00	5.00	0	0	0	
23 900 Blocking--Residence--Remove Blocking	0	5.00	5.00	5.00	0	0	0	
24 900 Blocking--Business--Add Blocking	0	15.00	15.00	15.00	0	0	0	
25 900 Blocking--Business--Remove Blocking	0	15.00	15.00	15.00	0	0	0	
26 International Blocking	0	19.95	19.95	19.95	0	0	0	
27 SUB-TOTAL, Local Switching					\$68,300	\$68,300	\$68,300	
SBI Calculation:								
28 SBI(py) = SBI on last day of previous tariff year	Source / Comments:							100.0000
29 Proposed PCI (Non-Exogenous Only)	Trans. 179							N/A
30 PCI(py) = PCI on last day of previous tariff year	N/A							100.0000
31 SBI Upper(t-1)	Trans. 179							105.0000
32 ATS Targeting to Switching	Exhibit 1.5-3, Line 1							0
33 Exogenous Cost Change factor for SBI	1 + (Line 32 / Line 27 Col. E)							1.0000
34 SBI(t-1) = Immed. preceeding SBI	Trans. 179							100.0000
35 Sum[V * P(t) / P(t-1)] = SBI wtd. price ratio	Col. G Line 27 / Col. F Line 27							1.0000
36 SBI(t) = SBI(t-1)*Sum[V*P(t)/P(t-1)]	Line 34 * Line 35							100.0000
37 SBI Upper Limit	Line 31 * Line 33							105.0000

Citizens Telecommunications Companies - Group #5

Traffic Sensitive Basket

Rate Element Detail

Trans. 180

Exhibit 3.5-4

Rate Elements	base period volumes 2007 A	prices in effect at last PCI update B	current prices C	proposed prices D	revenue at last PCI update E = A * B	revenue at current prices F = A * C	revenue at proposed prices G = A * D	Index Calculation H
Information Services Category:								
1 Information Surcharge--Premium	262,501	0.00000000	0.00000000	0.00000000	0	0	0	
2 Information Surcharge--Non Premium	0	0.00000000	0.00000000	0.00000000	0	0	0	
3 SUB-TOTAL, Information					\$0	\$0	\$0	
SBI Calculation:								
4 SBI(py) = SBI on last day of previous tariff year								100.0000
5 Proposed PCI (Non-Exogenous Only)								N/A
6 PCI(py) = PCI on last day of previous tariff year								100.0000
7 SBI Upper(t-1)								105.0000
8 ATS Targeting to Information								0
9 Exogenous Cost Change factor for SBI								1.0000
10 SBI(t-1) = Immed. preceeding SBI								100.0000
11 Sum[V * P(t) / P(t-1)] = SBI wtd. price ratio								1.0000
12 SBI(t) = SBI(t-1)*Sum[V*P(t)/P(t-1)]								100.0000
13 SBI Upper Limit								105.0000

Source / Comments:

Trans. 179

N/A

Trans. 179

Trans. 179

Exhibit 1.5-3, Line 2

1 + (Line 8 / Line 3 Col. E)

Trans. 179

Col. G Line 3 / Col. F Line 3

Line 10 * Line 11

Line 7 * Line 9

Trans. 180
Exhibit 3.5-5

Exhibit 3.5-5

Exhibit 3.5-5

Rate Element Details		base period volumes 2007 A	prices in effect at last PCI update B	current prices C	proposed prices D	revenue at last PCI update E = A * B	revenue at current prices F = A * C	revenue at proposed prices G = A * D	Index Calculation H
800 Data Base - Vertical Features									
1	no services currently provided					0	0	0	
2	SUB-TOTAL, 800 DB Vertical Features					\$0	\$0	\$0	
SBI Calculation:		Source / Comments:							
3	SBI(py) = SBI on last day of previous tariff year	Trans. 179							0.0000
4	Proposed PCI (Non-Exogenous Only)	N/A							N/A
5	PCI(py) = PCI on last day of previous tariff year	Trans. 179							100.0000
6	SBI Upper(t-1)	Trans. 179							0.0000
7	Undesig Exog Chg Targeted to Database Access	Exhibit 1.5-2, Line 4							0
8	Exogenous Cost Change factor for SBI	1 + (Line 7 / Exhibit 3.5-6 Line 4 Col. E)							1.0000
9	SBI(t-1) = Immed. preceeding SBI	Trans. 179							0.0000
10	Sum[V * P(t) / P(t-1)] = SBI wtd. price ratio	Col. G Line 2 / Col. F Line 2							1.0000
11	SBI(t) = SBI(t-1)*Sum[V*P(t)/P(t-1)]	Line 9 * Line 10							0.0000
12	SBI Upper Limit	Line 6 * Line 8							0.0000

Rate Element Detail

Exhibit 3.5-6

Rate Element		base period volumes 2007 A	prices in effect at last PCI update B	current prices C	proposed prices D	revenue at last PCI update E = A * B	revenue at current prices F = A * C	revenue at proposed prices G = A * D	Index Calculation H
Database Access									
1	800 DB Query Charge	3,271,882	0.01047977	0.01047977	0.01047977	34,289	34,289	34,289	
2	LNP Access Query Charge	0	0.02000000	0.02000000	0.02000000	0	0	0	
3	SUB-TOTAL, 800 Database Basic					\$34,289	\$34,289	\$34,289	
4	SUB-TOTAL, Database Access					\$34,289	\$34,289	\$34,289	
SBI Calculation:		Source / Comment							
5	SBI(py) = SBI on last day of previous tariff year	Trans. 179 100.0000							
6	Proposed PCI (Non-Exogenous Only)	N/A N/A							
7	PCI(py) = PCI on last day of previous tariff year	Trans. 179 100.0000							
8	SBI Upper(t-1)	Trans. 179 105.0000							
9	Exogenous Change Targeted to Database Access	Exhibit 1.5-2, Line 4 0							
10	Exogenous Cost Change factor for SBI	1 + (Line 9 / Line 4 Col. E) 1.0000							
11	SBI(t-1) = Immed. preceeding SBI	Trans. 179 100.0000							
12	Sum[V * P(t) / P(t-1)] = SBI wtd. price ratio	Col. G Line 4 / Col. F Line 4 1.0000							
13	SBI(t) = SBI(t-1)*Sum[V*P(t)/P(t-1)]	Line 11 * Line 12 100.0000							
14	SBI Upper Limit	Line 8 * Line 10 105.0000							

Trans. 180
Exhibit 3.5-7

Exhibit 3.5-7

Exhibit 3.5-7

Rate Elements		base period volumes 2007 A	prices in effect at last PCI update B	current prices C	proposed prices D	revenue at last PCI update E = A * B	revenue at current prices F = A * C	revenue at proposed prices G = A * D	Index Calculation H
Billing Name & Address									
1	BNA per order	0	28.00	28.00	28.00	0	0	0	
2	BNA Found/Each	0	0.40	0.40	0.40	0	0	0	
3	BNA Not Found/Each	0	0.40	0.40	0.40	0	0	0	
4	SUB-TOTAL, BNA					\$0	\$0	\$0	
SBI Calculation:		Source / Comments:							
5	SBI(py) = SBI on last day of previous tariff year	Trans. 179							0.0000
6	Proposed PCI (Non-Exogenous Only)	N/A							N/A
7	PCI(py) = PCI on last day of previous tariff year	Trans. 179							100.0000
8	SBI Upper(t-1)	Trans. 179							0.0000
9	Exogenous Change Targeted to BNA	Exhibit 1.5-2, Line 8							0
10	Exogenous Cost Change factor for SBI	1 + (Line 9 / Line 4 Col. E)							1.0000
11	SBI(t-1) = Immed. preceeding SBI	Trans. 179							0.0000
12	Sum[V * P(t) / P(t-1)] = SBI wtd. price ratio	Col. G Line 4 / Col. F Line 4							1.0000
13	SBI(t) = SBI(t-1)*Sum[V*P(t)/P(t-1)]	Line 11 * Line 12							0.0000
14	SBI Upper Limit	Line 8 * Line 10							0.0000

Rate Element Detail

Exhibit 3.5-8

Rate Element Details		base period volumes 2007 A	prices in effect at last PCI update B	current prices C	proposed prices D	revenue at last PCI update E = A * B	revenue at current prices F = A * C	revenue at proposed prices G = A * D	Index Calculation H
Trunk Ports									
1	Shared DS1 Port Charge - per MOU	21,565,385	0.00109690	0.00109690	0.00109690	23,655	23,655	23,655	
2	Multiplexers - (Trunk Side of End Office) - per MOU	21,565,385	0.00005000	0.00005000	0.00005000	1,078	1,078	1,078	
3	Dedicated VG (DSO) Port Charge	0.00	10.00	10.00	10.00	0	0	0	
4	Dedicated DS1 Port Charge	55.08	150.00	150.00	150.00	8,262	8,262	8,262	
5	Dedicated DS3 Port Charge	0.00	5,000.00	5,000.00	5,000.00	0	0	0	
6	SUB-TOTAL, Trunk Ports					\$32,995	\$32,995	\$32,995	
SBI Calculation:		Source / Comments:							
7	SBI(py) = SBI on last day of previous tariff year	Trans. 179							
8	Proposed PCI (Non-Exogenous Only)	N/A							
9	PCI(py) = PCI on last day of previous tariff year	Trans. 179							
10	SBI Upper(t-1)	Trans. 179							
11	ATS Targeting to Trunk Ports	Exhibit 1.5-3, Line 3							
12	Exogenous Cost Change factor for SBI	1 + (Line 11 / Line 6 Col. E)							
13	SBI(t-1) = Immed. preceeding SBI	Trans. 179							
14	Sum[V * P(t) / P(t-1)] = SBI wtd. price ratio	Col. G Line 6 / Col. F Line 6							
15	SBI(t) = SBI(t-1)*Sum[V*P(t)/P(t-1)]	Line 13 * Line 14							
16	SBI Upper Limit	Line 10 * Line 12							

Trans. 180
Exhibit 3.5-9

Exhibit 3.5-9

Rate Element		base period volumes 2007 A	prices in effect at last PCI update B	current prices C	proposed prices D	revenue at last PCI update E = A * B	revenue at current prices F = A * C	revenue at proposed prices G = A * D	Index Calculation H
STP Ports									
1	Signalling Transfer Point Port Termination	0	720.00	720.00	720.00	0	0	0	
2	SUB-TOTAL, STP Ports					\$0	\$0	\$0	
SBI Calculation:		Source / Comments:							
3	SBI(py) = SBI on last day of previous tariff year	Trans. 179							
4	Proposed PCI (Non-Exogenous Only)	N/A							
5	PCI(py) = PCI on last day of previous tariff year	Trans. 179							
6	SBI Upper(t-1)	Trans. 179							
7	ATS Targeting to STP Ports	Exhibit 1.5-3, Line 4							
8	Exogenous Cost Change factor for SBI	1 + (Line 7 / Line 2 Col. E)							
9	SBI(t-1) = Immed. preceeding SBI	Trans. 179							
10	Sum[V * P(t) / P(t-1)] = SBI wtd. price ratio	Col. G Line 2 / Col. F Line 2							
11	SBI(t) = SBI(t-1)*Sum[V*P(t)/P(t-1)]	Line 9 * Line 10							
12	SBI Upper Limit	Line 6 * Line 8							
13	GRAND TOTAL, Traffic Sensitive Basket					\$135,584	\$135,584	\$135,584	
Traffic Sensitive Basket API Calculation:		Source / Comments:							
14	API(t-1) = Immediately Preceeding API	Trans. 179							
15	[SUM (v)*(P(t)/P(t-1))] = API wtd. price ratio	Col. G Line 13 / Col. F Line 13							
16	API(t) = API(t-1) * [SUM(v) * (P(t)/P(t-1))]	Line 14 * Line 15							

Trans. 180
Exhibit 3.5-10

Rate Elements	base period volumes 2007 A	prices in effect at last PCI update B	current prices C	proposed prices D	revenue at last PCI update E = A * B	revenue at current prices F = A * C	revenue at proposed prices G = A * D	Index Calculation H
Tandem Switched Transport Service Category:								
Termination - per Termination, per minute	23,618,748	0.00193039	0.00193039	0.00193039	45,593	45,593	45,593	
Facility - per Mile, per minute	103,775,966	0.00005000	0.00005000	0.00005000	5,189	5,189	5,189	
Tandem Switching per minute	0	0.00005000	0.00005000	0.00005000	0	0	0	
Shared Mux DS3 to DS1, per MOU	0	0.00005000	0.00005000	0.00005000	0	0	0	
Voice Grade Tandem Trunk Port	0.00	10.00	10.00	10.00	0	0	0	
DS1 Tandem Trunk Port	0.00	150.00	150.00	150.00	0	0	0	
DS3 Tandem Trunk Port	0.00	5,000.00	5,000.00	5,000.00	0	0	0	
SUB-TOTAL, Tandem Switched Transport					\$50,782	\$50,782	\$50,782	
Tandem Switched Transport SBI Calculation:								
SBI(py) = SBI on last day of previous tariff year	Trans. 179							100.0000
Proposed PCI (Non-Exogenous Only)	N/A							N/A
PCI(py) = PCI on last day of previous tariff year	Trans. 179							100.0000
SBI Upper(t-1)	Trans. 179							102.0000
ATS Targeting to Tandem Transport	Exhibit 1.5-3, Line 6							0
Exogenous Cost Change factor for SBI	1 + (Line 13 / Line 8 Col. E)							1.0000
SBI(t-1) = Immed. preceeding SBI	Trans. 179							100.0000
Sum[V * P(t) / P(t-1)] = SBI wtd. price ratio	Col. G Line 8 / Col. F Line 8							1.0000
SBI(t) = SBI(t-1)*Sum[V*P(t)/P(t-1)]	Line 15 * Line 16							100.0000
SBI Upper Limit	Line 12 * Line 14							102.0000

Trunking Basket
Rate Element Detail

Trans. 180
Exhibit 3.5-11

Rate Element Detail									
	base period volumes 2007 A	prices at last PCI update B	current prices C	proposed prices D	revenue at last PCI update E = A * B	revenue at current prices F = A * C	revenue at proposed prices G = A * D	Index Calculation H	
Rate Elements									
Voice Grade Service Category: Non-Density Zone									
1 VG Entrance facility -- 2 Wire	0.00	55.93	55.93	55.93	0	0	0		
2 VG Entrance facility -- 4 Wire	0.00	91.00	91.00	91.00	0	0	0		
3 VG Direct Trunked Termination	0.00	38.00	38.00	38.00	0	0	0		
4 VG Direct Trunked Facility	0.00	0.61	0.61	0.61	0	0	0		
5 VG Entrance Facility -- NRC	0	488.24	488.24	488.24	0	0	0		
6 VG Dir. Trk. Transport Activated, per service order	0	130.23	130.23	130.23	0	0	0		
7 SUB-TOTAL, Voice Grade					\$0	\$0	\$0		
Voice Grade SBI Calculation:									
8 SBI(py) = SBI on last day of previous tariff year	Trans. 179							100.0000	
9 Proposed PCI (Non-Exogenous Only)	N/A							N/A	
10 PCI(py) = PCI on last day of previous tariff year	Trans. 179							100.0000	
11 SBI Upper(t-1)	Trans. 179							105.0000	
12 ATS Targeting to Voice Grade	Exhibit 1.5-3, Line 7							0	
13 Exogenous Cost Change factor for SBI	1 + (Line 12 / Line 7 Col. E)							1.0000	
14 SBI(t-1) = Immed. preceeding SBI	Trans. 179							100.0000	
15 Sum[V * P(t) / P(t-1)] = SBI wtd. price ratio	Col. G Line 7 / Col. F Line 7							1.0000	
16 SBI(t) = SBI(t-1)*Sum[V*P(t)/P(t-1)]	Line 14 * Line 15							100.0000	
17 SBI Upper Limit	Line 11 * Line 13							105.0000	

Trans. 180
Exhibit 3.5-12

[illegible]

Trans. 180
Exhibit 3.5-13

Rate Elements	base period volumes 2007 A	prices at last PCI update B	current prices C	proposed prices D	revenue at last PCI update E = A * B	revenue at current prices F = A * C	revenue at proposed prices G = A * D	Index Calculation H
DS 3 Non-Density Zone:								
DS3 Entrance facility	0.00	1,500.00	1,500.00	1,500.00	0	0	0	
DS3 Direct Trunked Termination	0.00	900.00	900.00	900.00	0	0	0	
DS3 Direct Trunked Facility	0.00	120.00	120.00	120.00	0	0	0	
Mux DS3 to DS1, per month	0.00	1,400.00	1,400.00	1,400.00	0	0	0	
Mux DS3 to DS1 -- NRC	0	1,297.00	1,297.00	1,297.00	0	0	0	
DS3 Entrance Facility -- NRC	0	3,410.00	3,410.00	3,410.00	0	0	0	
DS3 Dir. Trk. Transport Activated, per service order	0	415.00	415.00	415.00	0	0	0	
SUB-Total, DS3 Service					\$0	\$0	\$0	
DS3 Subindex Calculation:								
SBI(py) = SBI on last day of previous tariff year	Source / Comments:							100.0000
Proposed PCI (Non-Exogenous Only)	Trans. 179							N/A
PCI(py) = PCI on last day of previous tariff year	N/A							100.0000
SBI Upper(t-1)	Trans. 179							105.00000
ATS Targeting to DS3	Exhibit 1.5-3, Line 9							0
Exogenous Cost Change factor for SBI	1 + (Line 13 / Line 8 Col. E)							1.0000
SBI(t-1) = Immed. preceeding SBI	Trans. 179							100.0000
Sum[V * P(t) / P(t-1)] = SBI wtd. price ratio	Col. G Line 8 / Col. F Line 8							1.0000
SBI(t) = SBI(t-1)*Sum[V*P(t)/P(t-1)]	Line 15 * Line 16							100.0000
SBI Upper Limit	Line 12 * Line 14							105.0000

Trans. 180
Exhibit 3.5-15

Rate Elements

24	SUB-TOTAL, VG/WATS/METLL/TELEG	\$0	\$0	\$0
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Source / Comments:

25	SBI(py) = SBI on last day of previous tariff year	Trans. 179	100.0000
26	Proposed PCI (Non-Exogenous Only)	N/A	N/A
27	PCI(py) = PCI on last day of previous tariff year	Trans. 179	100.0000
28	SBI Upper(t-1)	Trans. 179	105.0000
29	Exogenous Change Targeted to Voice Grade	Exhibit 1.5-2, Line 12	0
30	Undesignated Exog. Chg for Special Access Basket	Exhibit 1.5-2, Line 17	0
31	Exogenous Cost Change factor for SBI	1 + (Line 29 / Line 24 Col. E) + (Line 30 / Exhibit 3.5-19 Line 75 Col. E)	1.0000
32	SBI(t-1) = Immed. preceeding SBI	Trans. 179	100.0000
33	Sum[V * P(t) / P(t-1)] = SBI wtd. price ratio	Col. G Line 24 / Col. F Line 24	1.0000
34	SBI(t) = SBI(t-1)*Sum[V*P(t)/P(t-1)]	Line 32 * Line 33	100.0000
35	SBI Upper Limit	Line 28 * Line 31	105.0000

Trans. 180
Exhibit 3.5-16

Exhibit 3.5-16

Exhibit 3.5-16

		base period volumes 2007	prices at last PCI update	current prices	proposed prices	revenue at last PCI update	revenue at current prices	revenue at proposed prices	Index Calculation
	Rate Elements	A	B	C	D	E = A * B	F = A * C	G = A * D	H
	Audio/Video Service Category:								
1	PA Channel Termination mo 200-3500 HZ	0	37.52	37.52	37.52	0	0	0	
2	PA Channel Termination mo 100-5000 HZ	0	37.95	37.95	37.95	0	0	0	
3	PA Channel Termination mo 50-8000 HZ	0	37.95	37.95	37.95	0	0	0	
4	PA Channel Termination mo 50-15000 HZ	0	37.95	37.95	37.95	0	0	0	
5	PA Channel Termination dly 200-3500 HZ	0	5.20	5.20	5.20	0	0	0	
6	PA Channel Termination dly 100-5000 HZ	0	5.20	5.20	5.20	0	0	0	
7	PA Channel Termination dly 50-8000 HZ	0	5.20	5.20	5.20	0	0	0	
8	PA Channel Termination dly 50-15000 HZ	0	5.20	5.20	5.20	0	0	0	
9	PA Channel Mlg. Termination mo 200-3500 HZ	0	37.95	37.95	37.95	0	0	0	
10	PA Channel Mlg. Termination mo 100-5000 HZ	0	37.95	37.95	37.95	0	0	0	
11	PA Channel Mlg. Termination mo 50-8000 HZ	0	37.95	37.95	37.95	0	0	0	
12	PA Channel Mlg. Termination mo 50-15000 HZ	0	37.95	37.95	37.95	0	0	0	
13	PA Channel Mlg. Termination dly 200-3500 HZ	0	4.57	4.57	4.57	0	0	0	
14	PA Channel Mlg. Termination dly 100-5000 HZ	0	4.57	4.57	4.57	0	0	0	
15	PA Channel Mlg. Termination dly 50-8000 HZ	0	4.57	4.57	4.57	0	0	0	
16	PA Channel Mlg. Termination dly 50-15000 HZ	0	4.57	4.57	4.57	0	0	0	
17	PA Channel Mlg. Facility mo 200-3500 HZ	0	0.80	0.80	0.80	0	0	0	
18	PA Channel Mlg. Facility mo 100-5000 HZ	0	1.55	1.55	1.55	0	0	0	
19	PA Channel Mlg. Facility mo 50-8000 HZ	0	2.40	2.40	2.40	0	0	0	
20	PA Channel Mlg. Facility mo 50-15000 HZ	0	3.10	3.10	3.10	0	0	0	
21	PA Channel Mlg. Facility dly 200-3500 HZ	0	0.08	0.08	0.08	0	0	0	
22	PA Channel Mlg. Facility dly 100-5000 HZ	0	0.16	0.16	0.16	0	0	0	
23	PA Channel Mlg. Facility dly 50-8000 HZ	0	0.24	0.24	0.24	0	0	0	
24	PA Channel Mlg. Facility dly 50-15000 HZ	0	0.32	0.32	0.32	0	0	0	
25	PA Channel Termination 200-3500 HZ NRC	0	741.01	741.01	741.01	0	0	0	
26	PA Channel Termination 100-5000 HZ NRC	0	741.01	741.01	741.01	0	0	0	
27	PA Channel Termination 50-8000 HZ NRC	0	741.01	741.01	741.01	0	0	0	
28	PA Channel Termination 50-15000 HZ NRC	0	741.01	741.01	741.01	0	0	0	
29	PA Channel Termination, NRC per order	0	130.23	130.23	130.23	0	0	0	
30	PA gain conditioning, monthly	0	12.00	12.00	12.00	0	0	0	
31	PA gain conditioning, daily	0	1.20	1.20	1.20	0	0	0	
32	SUB-TOTAL, Audio/Video					\$0	\$0	\$0	
	Audio/Video SBI Calculation:		Source / Comments:						
33	SBI(py) = SBI on last day of previous tariff year		Trans. 179						100.0000
34	Proposed PCI (Non-Exogenous Only)		N/A						N/A
35	PCI(py) = PCI on last day of previous tariff year		Trans. 179						100.0000
36	SBI Upper(t-1)		Trans. 179						105.0000
37	Exogenous Change Targeted to Audio/Video		Exhibit 1.5-2, Line 13						0
38	Undesignated Exog. Chg for Special Access Basket		Exhibit 1.5-2, Line 17						0
39	Exogenous Cost Change factor for SBI		1 + (Line 37 / Line 32 Col. E) + (Line 38 / Exhibit 3.5-19 Line 75 Col. E)						1.0000
40	SBI(t-1) = Immed. preceeding SBI		Trans. 179						100.0000
41	Sum[V * P(t) / P(t-1)] = SBI wtd. price ratio		Col. G Line 32 / Col. F Line 32						1.0000

Citizens Telecommunications Companies - Group #5

Special Access Basket

Rate Element Detail

Trans. 180
Exhibit 3.5-16

		base period volumes 2007 A	prices at last PCI update B	current prices C	proposed prices D	revenue at last PCI update E = A * B	revenue at current prices F = A * C	revenue at proposed prices G = A * D	Index Calculation H
	Rate Elements								
42	SBI(t) = SBI(t-1)*Sum[V*P(t)/P(t-1)]	Line 40 * Line 41							100.0000
43	SBI Upper Limit	Line 36 * Line 39							105.0000

Trans. 180
Exhibit 3.5-17

Rate Element Detail		base period volumes 2007	prices at last PCI update	current prices	proposed prices	revenue at last PCI update	revenue at current prices	revenue at proposed prices	Index Calculation
Rate Elements		A	B	C	D	E = A * B	F = A * C	G = A * D	H
High Capacity/DDS Service Category:									
DS 1 Non-Density Zone:									
1	DS1 Channel Termination	748	82.27	82.27	82.27	61,538	61,538	61,538	
2	DS1 Channel Mileage Termination	748	88.38	88.38	88.38	66,108	66,108	66,108	
3	DS1 Channel Mileage Facility	3,305	4.57	4.57	4.57	15,106	15,106	15,106	
4	DS1 Channel Termination NRC per termination	0	700.00	700.00	700.00	0	0	0	
5	DS1 Channel Termination NRC per order	0	130.59	130.59	130.59	0	0	0	
6	DS1 Channel Termination NRC, term payment plan	0	450.00	450.00	450.00	0	0	0	
7	Mux DS1 to voice	0	263.00	263.00	263.00	0	0	0	
8	Mux DS1 to voice NRC	0	417.00	417.00	417.00	0	0	0	
9	Mux DS1 to DS0	0	263.00	263.00	263.00	0	0	0	
10	Mux DS1 to DS0 NRC	0	417.00	417.00	417.00	0	0	0	
11	Automatic Loop Transfer, per termination	0	143.05	143.05	143.05	0	0	0	
12	Clear Channel Capability	0	0.00	0.00	0.00	0	0	0	
13	Clear Channel Capability NRC	0	538.19	538.19	538.19	0	0	0	
14	SUB-TOTAL, DS1 Service					\$142,752	\$142,752	\$142,752	
DS1 Subindex Calculation:		Source / Comments:							
15	SBI(py) = SBI on last day of previous tariff year	Trans. 179 100.0000							
16	Proposed PCI (Non-Exogenous Only)	N/A N/A							
17	PCI(py) = PCI on last day of previous tariff year	Trans. 179 100.0000							
18	SBI Upper(t-1)	Trans. 179 105.0000							
19	Exogenous Change Targeted to Hi Cap	Exhibit 1.5-2, Line 14 0							
20	Undesignated Exog. Chg for Special Access Basket	Exhibit 1.5-2, Line 17 0							
21	Exogenous Cost Change factor for SBI	1 + (Line 19 / Exhibit 3.5-19Line 63 Col. E) + (Line 20 / Exhibit 3.5-19 Line 75 Col. E) 1.0000							
22	SBI(t-1) = Immed. preceeding SBI	Trans. 179 100.0000							
23	Sum[V * P(t) / P(t-1)] = SBI wtd. price ratio	Col. G Line 14 / Col. F Line 14 1.0000							
24	SBI(t) = SBI(t-1)*Sum[V*P(t)/P(t-1)]	Line 22 * Line 23 100.0000							
25	SBI Upper Limit	Line 18 * Line 21 105.0000							

Trans. 180
Exhibit 3.5-18

100.0000
105.0000

Citizens Telecommunications Companies - Group #5

Special Access Basket

Rate Element Detail

Trans. 180
Exhibit 3.5-19

Rate Elements	base period volumes 2007 A	prices at last PCI update B	current prices C	proposed prices D	revenue at last PCI update E = A * B	revenue at current prices F = A * C	revenue at proposed prices G = A * D	Index Calculation H
DDS & Other								
1 DDS Channel Termination 2.4 Kbps	0	100.65	100.65	100.65	0	0	0	
2 DDS Channel Termination 4.8 Kbps	0	100.65	100.65	100.65	0	0	0	
3 DDS Channel Termination 9.6 Kbps	0	100.65	100.65	100.65	0	0	0	
4 DDS Channel Termination 19.2 Kbps	0	100.65	100.65	100.65	0	0	0	
5 DDS Channel Termination 56 Kbps	119	46.00	46.00	46.00	5,474	5,474	5,474	
6 DDS Channel Termination 64 Kbps	18	46.00	46.00	46.00	828	828	828	
7 OC-3 Channel Termination	0	3,200.00	3,200.00	3,200.00	0	0	0	
8 OC-3c Channel Termination	0	3,000.00	3,000.00	3,000.00	0	0	0	
9 DDS Channel Mileage Termination 2.4 Kbps	0	47.00	47.00	47.00	0	0	0	
10 DDS Channel Mileage Termination 4.8 Kbps	0	47.00	47.00	47.00	0	0	0	
11 DDS Channel Mileage Termination 9.6 Kbps	0	47.00	47.00	47.00	0	0	0	
12 DDS Channel Mileage Termination 19.2 Kbps	0	47.00	47.00	47.00	0	0	0	
13 DDS Channel Mileage Termination 56 Kbps	119	31.99	31.99	31.99	3,807	3,807	3,807	
14 DDS Channel Mileage Termination 64 Kbps	18	31.99	31.99	31.99	576	576	576	
15 OC-3 Channel Mileage Termination	0	2,000.00	2,000.00	2,000.00	0	0	0	
16 OC-3c Channel Mileage Termination	0	2,000.00	2,000.00	2,000.00	0	0	0	
17 DDS Channel Mileage Facility 2.4 Kbps	0	0.35	0.35	0.35	0	0	0	
18 DDS Channel Mileage Facility 4.8 Kbps	0	0.35	0.35	0.35	0	0	0	
19 DDS Channel Mileage Facility 9.6 Kbps	0	0.35	0.35	0.35	0	0	0	
20 DDS Channel Mileage Facility 19.2 Kbps	0	0.35	0.35	0.35	0	0	0	
21 DDS Channel Mileage Facility 56 Kbps	780	0.30	0.30	0.30	234	234	234	
22 DDS Channel Mileage Facility 64 Kbps	230	0.30	0.30	0.30	69	69	69	
23 OC-3 Channel Mileage Facility	0	280.00	280.00	280.00	0	0	0	
24 OC-3c Channel Mileage Facility	0	280.00	280.00	280.00	0	0	0	
25 DDS Channel Termination 2.4 Kbps NRC	0	519.09	519.09	519.09	0	0	0	
26 DDS Channel Termination 4.8 Kbps NRC	0	519.09	519.09	519.09	0	0	0	
27 DDS Channel Termination 9.6 Kbps NRC	0	519.09	519.09	519.09	0	0	0	
28 DDS Channel Termination 19.2 Kbps NRC	0	519.09	519.09	519.09	0	0	0	
29 DDS Channel Termination 56 Kbps NRC	0	519.09	519.09	519.09	0	0	0	
30 DDS Channel Termination 64 Kbps NRC	0	519.09	519.09	519.09	0	0	0	
31 DDS Channel Termination NRC per order	0	130.23	130.23	130.23	0	0	0	
32 OC-3 Channel Termination NRC	0	3,600.00	3,600.00	3,600.00	0	0	0	
33 OC-3c Channel Termination NRC	0	3,600.00	3,600.00	3,600.00	0	0	0	
34 OC-3 Channel Termination NRC per order	0	415.00	415.00	415.00	0	0	0	
35 OC-3c Channel Termination NRC per order	0	415.00	415.00	415.00	0	0	0	
36 DDS Central Office Bridging, per Port	0	12.53	12.53	12.53	0	0	0	
37 OC-3 to DS3 Multiplexing	0	1,500.00	1,500.00	1,500.00	0	0	0	
38 OC-3 to DS1 Multiplexing	0	1,800.00	1,800.00	1,800.00	0	0	0	
39 OC-3 to DS3 Multiplexing NRC	0	1,297.00	1,297.00	1,297.00	0	0	0	
40 OC-3 to DS1 Multiplexing NRC	0	1,297.00	1,297.00	1,297.00	0	0	0	
41 NID Replacement NRC	0	99.00	99.00	99.00	0	0	0	
42 Service Date Change - NRC	0	50.00	50.00	50.00	0	0	0	
43 Design Change Charge - NRC	0	31.76	31.76	31.76	0	0	0	
44 Cancellation Charge - NRC	0	402.75	402.75	402.75	0	0	0	
45 Expedited Order Charge - NRC	0	0.00	0.00	300.00	0	0	0	
46 Restoration Priority	0	4.90	4.90	4.90	0	0	0	

Citizens Telecommunications Companies - Group #5

Special Access Basket

Rate Element Detail

Trans. 180
Exhibit 3.5-19

		base period volumes 2007	prices at last PCI update	current prices	proposed prices	revenue at last PCI update E = A * B	revenue at current prices F = A * C	revenue at proposed prices G = A * D	Index Calculation H
	Rate Elements	A	B	C	D	E = A * B	F = A * C	G = A * D	H
47	Add'l Engineering, per 1/2 hour, Basic	0	40.00	40.00	40.00	0	0	0	
48	Add'l Engineering, per 1/2 hour, Overtime	0	60.00	60.00	60.00	0	0	0	
49	Add'l Engineering, per 1/2 hour, Premium	0	80.00	80.00	80.00	0	0	0	
50	Add'l Labor, per 1/2 hour per technician, Basic	0	30.00	30.00	30.00	0	0	0	
51	Add'l Labor, per 1/2 hour per technician, Overtime	0	45.00	45.00	45.00	0	0	0	
52	Add'l Labor, per 1/2 hour per technician, Premium	0	60.00	60.00	60.00	0	0	0	
53	Add'l Testing, per 1/2 hour per technician, Basic	0	30.00	30.00	30.00	0	0	0	
54	Add'l Testing, per 1/2 hour per technician, Overtime	0	45.00	45.00	45.00	0	0	0	
55	Add'l Testing, per 1/2 hour per technician, Premium	0	60.00	60.00	60.00	0	0	0	
56	Standby, per 1/2 hour per technician, Basic	0	30.00	30.00	30.00	0	0	0	
57	Standby, per 1/2 hour per technician, Overtime	0	45.00	45.00	45.00	0	0	0	
58	Standby, per 1/2 hour per technician, Premium	0	60.00	60.00	60.00	0	0	0	
59	Programming, per 1/2 hour per programmer, Basic	0	30.00	30.00	30.00	0	0	0	
60	Programming, per 1/2 hour per programmer, Overtime	0	45.00	45.00	45.00	0	0	0	
61	Programming, per 1/2 hour per programmer, Premium	0	60.00	60.00	60.00	0	0	0	
62	SUB-TOTAL, Other High Cap & DDS					\$10,988	\$10,988	\$10,988	
63	SUB-TOTAL, High Capacity/DDS					\$213,638	\$213,638	\$213,638	
	High Cap/DDS SBI Calculation:		Source / Comments:						
64	SBI(py) = SBI on last day of previous tariff year		Trans. 179						100.0000
65	Proposed PCI (Non-Exogenous Only)		N/A						N/A
66	PCI(py) = PCI on last day of previous tariff year		Trans. 179						100.0000
67	SBI Upper(t-1)		Trans. 179						105.0000
68	Exogenous Change Targeted to Hi Cap		Exhibit 1.5-2, Line 14						0
69	Undesignated Exog. Chg for Special Access Basket		Exhibit 1.5-2, Line 17						0
70	Exogenous Cost Change factor for SBI		1 + (Line 68 / Line 63 Col. E) + (Line 69 / Line 75 Col. E)						1.0000
71	SBI(t-1) = Immed. preceeding SBI		Trans. 179						100.0000
72	Sum[V * P(t) / P(t-1)] = SBI wtd. price ratio		Col. G Line 63 / Col. F Line 63						1.0000
73	SBI(t) = SBI(t-1)*Sum[V*P(t)/P(t-1)]		Line 71 * Line 72						100.0000
74	SBI Upper Limit		Line 67 * Line 70						105.0000
75	GRAND TOTAL, Special Access Basket					\$213,638	\$213,638	\$213,638	
	Special Access Basket API Calculation:		Source / Comments:						
76	API(t-1) = Immediately Preceeding API		Trans. 179						100.0000
77	[SUM (v) * (P(t) / P(t-1))] = API wtd.price ratio		Col. G Line 75 / Col. F Line 75						1.0000
78	API(t) = API(t-1) * [SUM(v) * (P(t)/P(t-1))]		Line 76 * Line 77						100.0000