

Citizens Telecommunications Companies - Group #1

Summary of Exogenous Costs

Excluding ATS Targeting

5/1/09 Letter Filing

Exhibit 1.1-1

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		<u>Quantity</u>	<u>Source / Comments</u>
CMT Basket			
1	Regulatory Fees	0	Exhibit 1.1-4, Line 14
2	TRS Costs	0	Exhibit 1.1-5, Line 14
3	NANPA	0	Exhibit 1.1-6, Line 14
4	Total Common Line	0	Sum of Lines 1..3
Traffic Sensitive Basket			
5	Regulatory Fees	0	No allocation to Traffic Sensitive
6	TRS Costs	0	No allocation to Traffic Sensitive
7	NANPA	0	No allocation to Traffic Sensitive
8	Total Traffic Sensitive	0	Sum of Lines 5..7
Special Access Basket			
9	Regulatory Fees	0	Exhibit 1.1-4, Line 15
10	TRS Costs	0	Exhibit 1.1-5, Line 15
11	NANPA	0	Exhibit 1.1-6, Line 15
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

5/1/09 Letter Filing
Exhibit 1.1-2
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	<u>Quantity</u>	<u>Source / Comments</u>
Traffic Sensitive Basket		
Database Access Band Undesignated		
1 Reg Fees	0	No allocation to Traffic Sensitive
2 TRS	0	No allocation to Traffic Sensitive
3 NANPA	0	No allocation to Traffic Sensitive
4 Total Database Access Undesignated	0	Sum of Lines 1..3
Billing Name and Address Band		
5 Reg Fees	0	No allocation to Traffic Sensitive
6 TRS	0	No allocation to Traffic Sensitive
7 NANPA	0	No allocation to Traffic Sensitive
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

5/1/09 Letter Filing
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

5/1/09 Letter Filing
Exhibit 1.1-3
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	<u>Quantity</u>	<u>Source / Comments</u>
Traffic Sensitive Basket		
1 Local Switching Band	June Filing	June Filing
2 Information	June Filing	June Filing
3 Trunk Ports Band	June Filing	June Filing
4 STP Ports Band	June Filing	June Filing
5 Total Traffic Sensitive Targeting	0	Sum of lines 1..4
Trunking Basket		
6 Tandem Transport Band	June Filing	June Filing
7 Voice Grade Band	June Filing	June Filing
8 DS1 Sub-Band	June Filing	June Filing
9 DS3 Sub-Band	June Filing	June Filing
10 HiCap - Other	June Filing	June Filing
11 Total Trunking Targeting	0	Sum of lines 6..10

Citizens Telecommunications Companies - Group #1Calculation of Exogenous Adjustment
For Federal Regulatory Fees

5/1/09 Letter Filing

Exhibit 1.1-4

Page 1 of 1

	Quantity	Source / Comments
1 Reg Fee Funding Base--Interstate EU Rev.	69,269,815	Contribution Base from Form 499-A for 2008
2 Non-Price Cap Percentage	1.0077%	records
3 Price Cap Portion of Funding Base	68,571,749	Line 1 * (1 - Line 2)
4 Price Cap Funding Base from Last Filing	74,774,341	Trans. 181, Exhibit 1.1-4
5 Funding Base Revenue Change (R)	-8.30%	(Line 3 - Line 5) / Line 5
6 Regulatory Fees from Last Filing	234,791	Trans. 181, Exhibit 1.1-4
7 Regulatory Fees Embedded in Rates	215,315	Line 6 * (1 + Line 5)
8 Reg. Fee rate per Revenue Dollar	\$0.00314	R&O & FNPRM, FCC 08-182, released August 8, 2008
9 Regulatory Fees Attributable to Price Caps	215,315	Line 8 * Line 3
10 Regulatory Fees Exogenous Cost Change	0	Line 9 - Line 7
Price Cap Funding Base		
11 CMT Basket	63,859,393	End User Portion of Funding Base
12 Special Access	4,712,357	Special Access Portion of Funding Base
13 Total Price Cap End User Revenues	68,571,750	Sum of Lines 11..12
Reg Fees Exogenous Change Allocation:		
14 CMT Basket	0	Line 10 * Line 11 / Line 13
15 Special Access	0	Line 10 * Line 12 / Line 13
16 Total Reg Fees Exogenous	0	Line 14 + Line 15

Citizens Telecommunications Companies - Group #1Calculation of Exogenous Adjustment
For Telecommunications Relay Service

5/1/09 Letter Filing

Exhibit 1.1-5

Page 1 of 1

	<u>Quantity</u>	<u>Source / Comments</u>
1 TRS Funding Base--Interstate EU Rev.	69,269,815	Contribution Base from Form 499-A for 2008
2 Non-Price Cap Percentage	1.0077%	records
3 Price Cap Portion of Funding Base	68,571,749	Line 1 * (1 - Line 2)
4 Price Cap Funding Base from Last Filing	74,774,341	Trans. 179, Exhibit 1.1-5
5 Funding Base Revenue Change (R)	-8.30%	(Line 3 - Line 5) / Line 5
6 TRS Costs from Last Filing	756,716	Trans. 179, Exhibit 1.1-5
7 TRS Costs Embedded in Rates	693,946	Line 6 * (1 + Line 5)
8 TRS Contr. per IS End User Billed Revenue	0.01012	Order, DA 08-1476, released June 24, 2008
9 TRS Costs for Price Caps	693,946	Line 8 * Line 3
10 TRS Exogenous Cost Change	0	Line 9 - Line 7
Price Cap Funding Base		
11 CMT Basket	63,859,393	End User Portion of Funding Base
12 Special Access	4,712,357	Special Access Portion of Funding Base
13 Total Price Cap End User Revenues	68,571,750	Sum of Lines 11..12
TRS Exogenous Cost Change Allocation:		
14 CMT Basket	0	Line 10 * Line 11 / Line 13
15 Special Access	0	Line 10 * Line 12 / Line 13
16 Total Distributed TRS Exogenous	0	Line 14 + Line 15

Citizens Telecommunications Companies - Group #1
Calculation of Exogenous Adjustment
For NANPA Payments

5/1/09 Letter Filing
Exhibit 1.1-6
Page 1 of 1

	<u>Quantity</u>	<u>Source / Comments</u>
1 NANPA Funding Base--Interstate EU Rev.	69,269,815	Contribution Base from Form 499-A for 2008
2 Non-Price Cap Percentage	1.0077%	records
3 Price Cap Portion of Funding Base	68,571,749	Line 1 * (1 - Line 2)
4 Price Cap Funding Base from Last Filing	74,774,341	Trans. 179, Exhibit 1.1-6
5 Funding Base Revenue Change (R)	-8.30%	(Line 3 - Line 5) / Line 5
6 NANPA Costs from Last Filing	1,234	Trans. 179, Exhibit 1.1-6
7 NANPA Payments Embedded in Rates	1,131	Line 6 * (1 + Line 5)
8 NANPA Contribution Factor	0.0000165	Public Notice, DA 08-1201, released May 22, 2008
9 NANPA Costs Attributable to Price Caps	1,131	Line 8 * Line 3
10 NANPA Exogenous Cost Change	0	Line 9 - Line 7
Price Cap Funding Base		
11 CMT Basket	63,859,393	End User Portion of Funding Base
12 Special Access	4,712,357	Special Access Portion of Funding Base
13 Total Price Cap End User Revenues	68,571,750	Sum of Lines 11..12
NANPA Exogenous Change Allocation:		
14 CMT Basket	0	Line 10 * Line 11 / Line 13
15 Special Access	0	Line 10 * Line 12 / Line 13
16 Total Distributed NANPA Exogenous	0	Line 14 + Line 15

Citizens Telecommunications Companies - Group #2

Summary of Exogenous Costs

Excluding ATS Targeting

5/1/09 Letter Filing

Exhibit 1.2-1

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		<u>Quantity</u>	<u>Source / Comments</u>
CMT Basket			
1	Regulatory Fees	0	Exhibit 1.2-4, Line 14
2	TRS Costs	0	Exhibit 1.2-5, Line 14
3	NANPA	0	Exhibit 1.2-6, Line 14
4	Total Common Line	0	Sum of Lines 1..3
Traffic Sensitive Basket			
5	Regulatory Fees	0	No allocation to Traffic Sensitive
6	TRS Costs	0	No allocation to Traffic Sensitive
7	NANPA	0	No allocation to Traffic Sensitive
8	Total Traffic Sensitive	0	Sum of Lines 5..7
Special Access Basket			
9	Regulatory Fees	0	Exhibit 1.2-4, Line 15
10	TRS Costs	0	Exhibit 1.2-5, Line 15
11	NANPA	0	Exhibit 1.2-6, Line 15
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

5/1/09 Letter Filing
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	No allocation to Traffic Sensitive
2 TRS	0	No allocation to Traffic Sensitive
3 NANPA	0	No allocation to Traffic Sensitive
4 Total Database Access Undesignated	0	Sum of Lines 1..3
Billing Name and Address Band		
5 Reg Fees	0	No allocation to Traffic Sensitive
6 TRS	0	No allocation to Traffic Sensitive
7 NANPA	0	No allocation to Traffic Sensitive
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

5/1/09 Letter Filing
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

5/1/09 Letter Filing
Exhibit 1.2-3
Page 1 of 1

	<u>Quantity</u>	<u>Source / Comments</u>
Traffic Sensitive Basket		
1 Local Switching Band	June Filing	June Filing
2 Information	June Filing	June Filing
3 Trunk Ports Band	June Filing	June Filing
4 STP Ports Band	June Filing	June Filing
5 Total Traffic Sensitive Targeting	0	Sum of lines 1..4
Trunking Basket		
6 Tandem Transport Band	June Filing	June Filing
7 Voice Grade Band	June Filing	June Filing
8 DS1 Sub-Band	June Filing	June Filing
9 DS3 Sub-Band	June Filing	June Filing
10 HiCap - Other	June Filing	June Filing
11 Total Trunking Targeting	0	Sum of lines 6..10

Citizens Telecommunications Companies - Group #2Calculation of Exogenous Adjustment
For Federal Regulatory Fees

5/1/09 Letter Filing

Exhibit 1.2-4

Page 1 of 1

	<u>Quantity</u>	<u>Source / Comments</u>
1 Reg Fee Funding Base--Interstate EU Rev.	14,820,412	Contribution Base from Form 499-A for 2008
2 Non-Price Cap Percentage	1.1400%	records
3 Price Cap Portion of Funding Base	14,651,458	Line 1 * (1 - Line 2)
4 Price Cap Funding Base from Last Filing	13,288,332	Trans. 181, Exhibit 1.2-4
5 Funding Base Revenue Change (R)	10.26%	(Line 3 - Line 5) / Line 5
6 Regulatory Fees from Last Filing	41,725	Trans. 181, Exhibit 1.2-4
7 Regulatory Fees Embedded in Rates	46,006	Line 6 * (1 + Line 5)
8 Reg. Fee rate per Revenue Dollar	\$0.00314	R&O & FNPRM, FCC 08-182, released August 8, 2008
9 Regulatory Fees Attributable to Price Caps	46,006	Line 8 * Line 3
10 Regulatory Fees Exogenous Cost Change	0	Line 9 - Line 7
Price Cap Funding Base		
11 CMT Basket	12,212,828	End User Portion of Funding Base
12 Special Access	2,438,631	Special Access Portion of Funding Base
13 Total Price Cap End User Revenues	14,651,459	Sum of Lines 11..12
Reg Fees Exogenous Change Allocation:		
14 CMT Basket	0	Line 10 * Line 11 / Line 13
15 Special Access	0	Line 10 * Line 12 / Line 13
16 Total Reg Fees Exogenous	0	Line 14 + Line 15

Citizens Telecommunications Companies - Group #2Calculation of Exogenous Adjustment
For Telecommunications Relay Service

5/1/09 Letter Filing

Exhibit 1.2-5

Page 1 of 1

	<u>Quantity</u>	<u>Source / Comments</u>
1 TRS Funding Base--Interstate EU Rev.	14,820,412	Contribution Base from Form 499-A for 2008
2 Non-Price Cap Percentage	1.1400%	records
3 Price Cap Portion of Funding Base	14,651,458	Line 1 * (1 - Line 2)
4 Price Cap Funding Base from Last Filing	13,288,332	Trans. 179, Exhibit 1.2-5
5 Funding Base Revenue Change (R)	10.26%	(Line 3 - Line 5) / Line 5
6 TRS Costs from Last Filing	134,478	Trans. 179, Exhibit 1.2-5
7 TRS Costs Embedded in Rates	148,273	Line 6 * (1 + Line 5)
8 TRS Contr. per IS End User Billed Revenue	0.01012	Order, DA 08-1476, released June 24, 2008
9 TRS Costs for Price Caps	148,273	Line 8 * Line 3
10 TRS Exogenous Cost Change	0	Line 9 - Line 7
Price Cap Funding Base		
11 CMT Basket	12,212,828	end user demand rated out
12 Special Access	2,438,631	end user demand rated out
13 Total Price Cap End User Revenues	14,651,459	Sum of Lines 11..12
TRS Exogenous Cost Change Allocation:		
14 CMT Basket	0	Line 10 * Line 11 / Line 13
15 Special Access	0	Line 10 * Line 12 / Line 13
16 Total Distributed TRS Exogenous	0	Line 14 + Line 15

Citizens Telecommunications Companies - Group #2
Calculation of Exogenous Adjustment
For NANPA Payments

5/1/09 Letter Filing
Exhibit 1.2-6
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	<u>Quantity</u>	<u>Source / Comments</u>
1 NANPA Funding Base--Interstate EU Rever	14,820,412	Contribution Base from Form 499-A for 2008
2 Non-Price Cap Percentage	1.1400%	records
3 Price Cap Portion of Funding Base	14,651,458	Line 1 * (1 - Line 2)
4 Price Cap Funding Base from Last Filing	13,288,332	Trans. 179, Exhibit 1.2-6
5 Funding Base Revenue Change (R)	10.26%	(Line 3 - Line 5) / Line 5
6 NANPA Costs from Last Filing	219	Trans. 179, Exhibit 1.2-6
7 NANPA Payments Embedded in Rates	242	Line 6 * (1 + Line 5)
8 NANPA Contribution Factor	0.0000165	Public Notice, DA 08-1201, released May 22, 2008
9 NANPA Costs Attributable to Price Caps	242	Line 8 * Line 3
10 NANPA Exogenous Cost Change	0	Line 9 - Line 7
Price Cap End User Revenues		
11 CMT Basket	12,212,828	End User Portion of Funding Base
12 Special Access	2,438,631	Special Access Portion of Funding Base
13 Total Price Cap End User Revenues	14,651,459	Sum of Lines 11..12
NANPA Exogenous Change Allocation:		
14 CMT Basket	0	Line 10 * Line 11 / Line 13
15 Special Access	0	Line 10 * Line 12 / Line 13
16 Total Distributed NANPA Exogenous	0	Line 14 + Line 15

Citizens Telecommunications Companies - Group #3

Summary of Exogenous Costs

Excluding ATS Targeting

5/1/09 Letter Filing

Exhibit 1.3-1

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		<u>Quantity</u>	<u>Source / Comments</u>
CMT Basket			
1	Regulatory Fees	0	Exhibit 1.3-4, Line 14
2	TRS Costs	0	Exhibit 1.3-6, Line 14
3	NANPA	0	Exhibit 1.3-6, Line 14
4	Total Common Line	0	Sum of Lines 1..3
Traffic Sensitive Basket			
5	Regulatory Fees	0	No allocation to Traffic Sensitive
6	TRS Costs	0	No allocation to Traffic Sensitive
7	NANPA	0	No allocation to Traffic Sensitive
8	Total Traffic Sensitive	0	Sum of Lines 5..7
Special Access Basket			
9	Regulatory Fees	0	Exhibit 1.3-4, Line 15
10	TRS Costs	0	Exhibit 1.3-6, Line 15
11	NANPA	0	Exhibit 1.3-6, Line 15
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

5/1/09 Letter Filing
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	No allocation to Traffic Sensitive
2 TRS	0	No allocation to Traffic Sensitive
3 NANPA	0	No allocation to Traffic Sensitive
4 Total Database Access Undesignated	0	Sum of Lines 1..3
Billing Name and Address Band		
5 Reg Fees	0	No allocation to Traffic Sensitive
6 TRS	0	No allocation to Traffic Sensitive
7 NANPA	0	No allocation to Traffic Sensitive
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

5/1/09 Letter Filing
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

5/1/09 Letter Filing
Exhibit 1.3-3
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	<u>Quantity</u>	<u>Source / Comments</u>
Traffic Sensitive Basket		
1 Local Switching Band	June Filing	June Filing
2 Information	June Filing	June Filing
3 Trunk Ports Band	June Filing	June Filing
4 STP Ports Band	June Filing	June Filing
5 Total Traffic Sensitive Targeting	0	Sum of lines 1..4
Trunking Basket		
6 Tandem Transport Band	June Filing	June Filing
7 Voice Grade Band	June Filing	June Filing
8 DS1 Sub-Band	June Filing	June Filing
9 DS3 Sub-Band	June Filing	June Filing
10 HiCap - Other	June Filing	June Filing
11 Total Trunking Targeting	0	Sum of lines 6..10

Citizens Telecommunications Companies - Group #3Calculation of Exogenous Adjustment
For Federal Regulatory Fees

5/1/09 Letter Filing

Exhibit 1.3-4

Page 1 of 1

	Quantity	Source / Comments
1 Reg Fee Funding Base--Interstate EU Rev.	1,027,061	Contribution Base from Form 499-A for 2008
2 Non-Price Cap Percentage	0.0583%	records
3 Price Cap Portion of Funding Base	1,026,462	Line 1 * (1 - Line 2)
4 Price Cap Funding Base from Last Filing	1,181,973	Trans. 181, Exhibit 1.3-4
5 Funding Base Revenue Change (R)	-13.16%	(Line 3 - Line 5) / Line 5
6 Regulatory Fees from Last Filing	3,711	Trans. 181, Exhibit 1.3-4
7 Regulatory Fees Embedded in Rates	3,223	Line 6 * (1 + Line 5)
8 Reg. Fee rate per Revenue Dollar	\$0.00314	R&O & FNPRM, FCC 08-182, released August 8, 2008
9 Regulatory Fees Attributable to Price Caps	3,223	Line 8 * Line 3
10 Regulatory Fees Exogenous Cost Change	0	Line 9 - Line 7
Price Cap Funding Base		
11 CMT Basket	1,026,462	End User Portion of Funding Base
12 Special Access	0	Special Access Portion of Funding Base
13 Total Price Cap End User Revenues	1,026,462	Sum of Lines 11..12
Reg Fees Exogenous Change Allocation:		
14 CMT Basket	0	Line 10 * Line 11 / Line 13
15 Special Access	0	Line 10 * Line 12 / Line 13
16 Total Reg Fees Exogenous	0	Line 14 + Line 15

Citizens Telecommunications Companies - Group #3Calculation of Exogenous Adjustment
For Telecommunications Relay Service

5/1/09 Letter Filing

Exhibit 1.3-5

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	<u>Quantity</u>	<u>Source / Comments</u>
1 TRS Funding Base--Interstate EU Rev.	1,027,061	Contribution Base from Form 499-A for 2008
2 Non-Price Cap Percentage	0.0583%	records
3 Price Cap Portion of Funding Base	1,026,462	Line 1 * (1 - Line 2)
4 Price Cap Funding Base from Last Filing	1,181,973	Trans. 179, Exhibit 1.3-5
5 Funding Base Revenue Change (R)	-13.16%	(Line 3 - Line 5) / Line 5
6 TRS Costs from Last Filing	11,962	Trans. 179, Exhibit 1.3-5
7 TRS Costs Embedded in Rates	10,388	Line 6 * (1 + Line 5)
8 TRS Contr. per IS End User Billed Revenue	0.01012	Order, DA 08-1476, released June 24, 2008
9 TRS Costs for Price Caps	10,388	Line 8 * Line 3
10 TRS Exogenous Cost Change	0	Line 9 - Line 7
Price Cap Funding Base		
11 CMT Basket	1,026,462	End User Portion of Funding Base
12 Special Access	0	Special Access Portion of Funding Base
13 Total Price Cap End User Revenues	1,026,462	Sum of Lines 11..12
TRS Exogenous Cost Change Allocation:		
14 CMT Basket	0	Line 10 * Line 11 / Line 13
15 Special Access	0	Line 10 * Line 12 / Line 13
16 Total Distributed TRS Exogenous	0	Line 14 + Line 15

Citizens Telecommunications Companies - Group #3Calculation of Exogenous Adjustment
For NANPA Payments

5/1/09 Letter Filing

Exhibit 1.3-6

Page 1 of 1

	Quantity	Source / Comments
1 NANPA Funding Base--Interstate EU Rever	1,027,061	Contribution Base from Form 499-A for 2008
2 Non-Price Cap Percentage	0.0583%	records
3 Price Cap Portion of Funding Base	1,026,462	Line 1 * (1 - Line 2)
4 Price Cap Funding Base from Last Filing	1,181,973	Trans. 179, Exhibit 1.3-6
5 Funding Base Revenue Change (R)	-13.16%	(Line 3 - Line 5) / Line 5
6 NANPA Costs from Last Filing	20	Trans. 179, Exhibit 1.3-6
7 NANPA Payments Embedded in Rates	17	Line 6 * (1 + Line 5)
8 NANPA Contribution Factor	0.0000165	Public Notice, DA 08-1201, released May 22, 2008
9 NANPA Costs Attributable to Price Caps	17	Line 8 * Line 3
10 NANPA Exogenous Cost Change	0	Line 9 - Line 7
Price Cap Funding Base		
11 CMT Basket	1,026,462	End User Portion of Funding Base
12 Special Access	0	Special Access Portion of Funding Base
13 Total Price Cap End User Revenues	1,026,462	Sum of Lines 11..12
NANPA Exogenous Change Allocation:		
14 CMT Basket	0	Line 10 * Line 11 / Line 13
15 Special Access	0	Line 10 * Line 12 / Line 13
16 Total Distributed NANPA Exogenous	0	Line 14 + Line 15

Citizens Telecommunications Companies - Group #4

Summary of Exogenous Costs

Excluding ATS Targeting

5/1/09 Letter Filing

Exhibit 1.4-1

Page 1 of 1

		<u>Quantity</u>	<u>Source / Comments</u>
CMT Basket			
1	Regulatory Fees	0	Exhibit 1.4-4, Line 14
2	TRS Costs	0	Exhibit 1.4-5, Line 14
3	NANPA	0	Exhibit 1.4-6, Line 14
4	Total Common Line	0	Sum of Lines 1..3
Traffic Sensitive Basket			
5	Regulatory Fees	0	No allocation to Traffic Sensitive
6	TRS Costs	0	No allocation to Traffic Sensitive
7	NANPA	0	No allocation to Traffic Sensitive
8	Total Traffic Sensitive	0	Sum of Lines 5..7
Special Access Basket			
9	Regulatory Fees	0	Exhibit 1.4-4, Line 15
10	TRS Costs	0	Exhibit 1.4-5, Line 15
11	NANPA	0	Exhibit 1.4-6, Line 15
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

5/1/09 Letter Filing

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	No allocation to Traffic Sensitive
2 TRS	0	No allocation to Traffic Sensitive
3 NANPA	0	No allocation to Traffic Sensitive
4 Total Database Access Undesignated	0	Sum of Lines 1..3
Billing Name and Address Band		
5 Reg Fees	0	No allocation to Traffic Sensitive
6 TRS	0	No allocation to Traffic Sensitive
7 NANPA	0	No allocation to Traffic Sensitive
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

5/1/09 Letter Filing
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

5/1/09 Letter Filing
Exhibit 1.4-3
Page 1 of 1

	<u>Quantity</u>	<u>Source / Comments</u>
Traffic Sensitive Basket		
1 Local Switching Band	June Filing	June Filing
2 Information	June Filing	June Filing
3 Trunk Ports Band	June Filing	June Filing
4 STP Ports Band	June Filing	June Filing
5 Total Traffic Sensitive Targeting	0	Sum of lines 1..4
Trunking Basket		
6 Tandem Transport Band	June Filing	June Filing
7 Voice Grade Band	June Filing	June Filing
8 DS1 Sub-Band	June Filing	June Filing
9 DS3 Sub-Band	June Filing	June Filing
10 HiCap - Other	June Filing	June Filing
11 Total Trunking Targeting	0	Sum of lines 6..10

Citizens Telecommunications Companies - Group #4Calculation of Exogenous Adjustment
For Federal Regulatory Fees

5/1/09 Letter Filing

Exhibit 1.4-4

Page 1 of 1

	<u>Quantity</u>	<u>Source / Comments</u>
1 Reg Fee Funding Base--Interstate EU Rev.	24,362,809	Contribution Base from Form 499-A for 2008
2 Non-Price Cap Percentage	3.4500%	records
3 Price Cap Portion of Funding Base	23,522,301	Line 1 * (1 - Line 2)
4 Price Cap Funding Base from Last Filing	24,534,598	Trans. 181, Exhibit 1.4-4
5 Funding Base Revenue Change (R)	-4.13%	(Line 3 - Line 5) / Line 5
6 Regulatory Fees from Last Filing	77,039	Trans. 181, Exhibit 1.4-4
7 Regulatory Fees Embedded in Rates	73,860	Line 6 * (1 + Line 5)
8 Reg. Fee rate per Revenue Dollar	\$0.00314	R&O & FNPRM, FCC 08-182, released August 8, 2008
9 Regulatory Fees Attributable to Price Caps	73,860	Line 8 * Line 3
10 Regulatory Fees Exogenous Cost Change	0	Line 9 - Line 7
Price Cap Funding Base		
11 CMT Basket	21,665,403	End User Portion of Funding Base
12 Special Access	1,856,898	Special Access Portion of Funding Base
13 Total Price Cap End User Revenues	23,522,301	Sum of Lines 11..12
Reg Fees Exogenous Change Allocation:		
14 CMT Basket	0	Line 10 * Line 11 / Line 13
15 Special Access	0	Line 10 * Line 12 / Line 13
16 Total Reg Fees Exogenous	0	Line 14 + Line 15

Citizens Telecommunications Companies - Group #4Calculation of Exogenous Adjustment
For Telecommunications Relay Service

5/1/09 Letter Filing

Exhibit 1.4-5

Page 1 of 1

	<u>Quantity</u>	<u>Source / Comments</u>
1 TRS Funding Base--Interstate EU Rev.	24,362,809	Contribution Base from Form 499-A for 2008
2 Non-Price Cap Percentage	3.4500%	records
3 Price Cap Portion of Funding Base	23,522,301	Line 1 * (1 - Line 2)
4 Price Cap Funding Base from Last Filing	24,534,598	Trans. 179, Exhibit 1.4-5
5 Funding Base Revenue Change (R)	-4.13%	(Line 3 - Line 5) / Line 5
6 TRS Costs from Last Filing	248,290	Trans. 179, Exhibit 1.4-5
7 TRS Costs Embedded in Rates	238,046	Line 6 * (1 + Line 5)
8 TRS Contr. per IS End User Billed Revenue	0.01012	Order, DA 08-1476, released June 24, 2008
9 TRS Costs for Price Caps	238,046	Line 8 * Line 3
10 TRS Exogenous Cost Change	0	Line 9 - Line 7
Price Cap Funding Base		
11 CMT Basket	21,665,403	End User Portion of Funding Base
12 Special Access	1,856,898	Special Access Portion of Funding Base
13 Total Price Cap End User Revenues	23,522,301	Sum of Lines 11..12
TRS Exogenous Cost Change Allocation:		
14 CMT Basket	0	Line 10 * Line 11 / Line 13
15 Special Access	0	Line 10 * Line 12 / Line 13
16 Total Distributed TRS Exogenous	0	Line 14 + Line 15

Citizens Telecommunications Companies - Group #4Calculation of Exogenous Adjustment
For NANPA Payments

5/1/09 Letter Filing

Exhibit 1.4-6

Page 1 of 1

	Quantity	Source / Comments
1 NANPA Funding Base--Interstate EU Rever	24,362,809	Contribution Base from Form 499-A for 2008
2 Non-Price Cap Percentage	3.4500%	records
3 Price Cap Portion of Funding Base	23,522,301	Line 1 * (1 - Line 2)
4 Price Cap Funding Base from Last Filing	24,534,598	Trans. 179, Exhibit 1.4-6
5 Funding Base Revenue Change (R)	-4.13%	(Line 3 - Line 5) / Line 5
6 NANPA Costs from Last Filing	405	Trans. 179, Exhibit 1.4-6
7 NANPA Payments Embedded in Rates	388	Line 6 * (1 + Line 5)
8 NANPA Contribution Factor	0.0000165	Public Notice, DA 08-1201, released May 22, 2008
9 NANPA Costs Attributable to Price Caps	388	Line 8 * Line 3
10 NANPA Exogenous Cost Change	0	Line 9 - Line 7
Price Cap Funding Base		
11 CMT Basket	21,665,403	End User Portion of Funding Base
12 Special Access	1,856,898	Special Access Portion of Funding Base
13 Total Price Cap End User Revenues	23,522,301	Sum of Lines 11..12
NANPA Exogenous Change Allocation:		
14 CMT Basket	0	Line 10 * Line 11 / Line 13
15 Special Access	0	Line 10 * Line 12 / Line 13
16 Total Distributed NANPA Exogenous	0	Line 14 + Line 15

Citizens Telecommunications Companies - Group #5

Summary of Exogenous Costs

Excluding ATS Targeting

5/1/09 Letter Filing

Exhibit 1.5-1

Page 1 of 1

		<u>Quantity</u>	<u>Source / Comments</u>
CMT Basket			
1	Regulatory Fees	0	Exhibit 1.5-4, Line 14
2	TRS Costs	0	Exhibit 1.5-5, Line 14
3	NANPA	0	Exhibit 1.5-6, Line 14
4	Total Common Line	0	Sum of Lines 1..3
Traffic Sensitive Basket			
5	Regulatory Fees	0	No allocation to Traffic Sensitive
6	TRS Costs	0	No allocation to Traffic Sensitive
7	NANPA	0	No allocation to Traffic Sensitive
8	Total Traffic Sensitive	0	Sum of Lines 5..7
Special Access Basket			
9	Regulatory Fees	0	Exhibit 1.5-4, Line 15
10	TRS Costs	0	Exhibit 1.5-5, Line 15
11	NANPA	0	Exhibit 1.5-6, Line 15
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

5/1/09 Letter Filing

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	No allocation to Traffic Sensitive
2 TRS	0	No allocation to Traffic Sensitive
3 NANPA	0	No allocation to Traffic Sensitive
4 Total Database Access Undesignated	0	Sum of Lines 1..3
Billing Name and Address Band		
5 Reg Fees	0	No allocation to Traffic Sensitive
6 TRS	0	No allocation to Traffic Sensitive
7 NANPA	0	No allocation to Traffic Sensitive
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

5/1/09 Letter Filing
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

5/1/09 Letter Filing
Exhibit 1.5-3
Page 1 of 1

	<u>Quantity</u>	<u>Source / Comments</u>
Traffic Sensitive Basket		
1 Local Switching Band	June Filing	June Filing
2 Information	June Filing	June Filing
3 Trunk Ports Band	June Filing	June Filing
4 STP Ports Band	June Filing	June Filing
5 Total Traffic Sensitive Targeting	0	Sum of lines 1..4
Trunking Basket		
6 Tandem Transport Band	June Filing	June Filing
7 Voice Grade Band	June Filing	June Filing
8 DS1 Sub-Band	June Filing	June Filing
9 DS3 Sub-Band	June Filing	June Filing
10 HiCap - Other	June Filing	June Filing
11 Total Trunking Targeting	0	Sum of lines 6..10

Citizens Telecommunications Companies - Group #5Calculation of Exogenous Adjustment
For Federal Regulatory Fees

5/1/09 Letter Filing

Exhibit 1.5-4

Page 1 of 1

	Quantity	Source / Comments
1 Reg Fee Funding Base--Interstate EU Rev.	801,045	Contribution Base from Form 499-A for 2008
2 Non-Price Cap Percentage	2.6910%	records
3 Price Cap Portion of Funding Base	779,489	Line 1 * (1 - Line 2)
4 Price Cap Funding Base from Last Filing	1,302,607	Trans. 181, Exhibit 1.5-4
5 Funding Base Revenue Change (R)	-40.16%	(Line 3 - Line 5) / Line 5
6 Regulatory Fees from Last Filing	4,090	Trans. 181, Exhibit 1.5-4
7 Regulatory Fees Embedded in Rates	2,448	Line 6 * (1 + Line 5)
8 Reg. Fee rate per Revenue Dollar	\$0.00314	R&O & FNPRM, FCC 08-182, released August 8, 2008
9 Regulatory Fees Attributable to Price Caps	2,448	Line 8 * Line 3
10 Regulatory Fees Exogenous Cost Change	0	Line 9 - Line 7
Price Cap Funding Base		
11 CMT Basket	766,052	End User Portion of Funding Base
12 Special Access	13,437	Special Access Portion of Funding Base
13 Total Price Cap End User Revenues	779,489	Sum of Lines 11..12
Reg Fees Exogenous Change Allocation:		
14 CMT Basket	0	Line 10 * Line 11 / Line 13
15 Special Access	0	Line 10 * Line 12 / Line 13
16 Total Reg Fees Exogenous	0	Line 14 + Line 15

Citizens Telecommunications Companies - Group #5Calculation of Exogenous Adjustment
For Telecommunications Relay Service

5/1/09 Letter Filing

Exhibit 1.5-5

Page 1 of 1

	Quantity	Source / Comments
1 TRS Funding Base--Interstate EU Rev.	801,045	Contribution Base from Form 499-A for 2008
2 Non-Price Cap Percentage	2.6910%	records
3 Price Cap Portion of Funding Base	779,489	Line 1 * (1 - Line 2)
4 Price Cap Funding Base from Last Filing	1,302,607	Trans. 179, Exhibit 1.5-5
5 Funding Base Revenue Change (R)	-40.16%	(Line 3 - Line 5) / Line 5
6 TRS Costs from Last Filing	13,182	Trans. 179, Exhibit 1.5-5
7 TRS Costs Embedded in Rates	7,888	Line 6 * (1 + Line 5)
8 TRS Contr. per IS End User Billed Revenue	0.01012	Order, DA 08-1476, released June 24, 2008
9 TRS Costs for Price Caps	7,888	Line 8 * Line 3
10 TRS Exogenous Cost Change	0	Line 9 - Line 7
Price Cap Funding Base		
11 CMT Basket	766,052	End User Portion of Funding Base
12 Special Access	13,437	Special Access Portion of Funding Base
13 Total Price Cap End User Revenues	779,489	Sum of Lines 11..12
TRS Exogenous Cost Change Allocation:		
14 CMT Basket	0	Line 10 * Line 11 / Line 13
15 Special Access	0	Line 10 * Line 12 / Line 13
16 Total Distributed TRS Exogenous	0	Line 14 + Line 15

Citizens Telecommunications Companies - Group #5Calculation of Exogenous Adjustment
For NANPA Payments

5/1/09 Letter Filing

Exhibit 1.5-6

Page 1 of 1

	Quantity	Source / Comments
1 NANPA Funding Base--Interstate EU Rever	801,045	Contribution Base from Form 499-A for 2008
2 Non-Price Cap Percentage	2.6910%	records
3 Price Cap Portion of Funding Base	779,489	Line 1 * (1 - Line 2)
4 Price Cap Funding Base from Last Filing	1,302,607	Trans. 179, Exhibit 1.5-6
5 Funding Base Revenue Change (R)	-40.16%	(Line 3 - Line 5) / Line 5
6 NANPA Costs from Last Filing	21	Trans. 179, Exhibit 1.5-6
7 NANPA Payments Embedded in Rates	13	Line 6 * (1 + Line 5)
8 NANPA Contribution Factor	0.0000165	Public Notice, DA 08-1201, released May 22, 2008
9 NANPA Costs Attributable to Price Caps	13	Line 8 * Line 3
10 NANPA Exogenous Cost Change	0	Line 9 - Line 7
Price Cap Funding Base		
11 CMT Basket	766,052	End User Portion of Funding Base
12 Special Access	13,437	Special Access Portion of Funding Base
13 Total Price Cap End User Revenues	779,489	Sum of Lines 11..12
NANPA Exogenous Change Allocation:		
14 CMT Basket	0	Line 10 * Line 11 / Line 13
15 Special Access	0	Line 10 * Line 12 / Line 13
16 Total Distributed NANPA Exogenous	0	Line 14 + Line 15

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

5/1/09 Letter Filing
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	8,658,406	Base Period Demand
3 CMT Exogenous per line	0.000000	Line 1 / Line 2
4 CMT Revenue per Line at time t-1	9.612249	Trans. 181
5 Exogenous Cost Change Factor	1.00000000	1 + (Line 3 / Line 4)
6 CMT Revenue per Line at time t	9.612249	Line 4 * Line 5

Citizens Telecommunications Companies - Group #1
Price Cap Index Calculation

5/1/09 Letter Filing
Exhibit 2.1-2

		(A) Traffic Sensitive	(B) Trunking	(C) Inter- exchange	(D) Special Access
	Source / Comments				
1	GDP-PI	Government Statistic	2.0695%	2.0695%	2.0695%
2	Productivity factor (X)	47 CFR 61.45	2.0695%	2.0695%	2.0695%
3	GDP-PI - X	Line 1 - Line 2	0.0000%	0.0000%	0.0000%
4	Existing PCI [PCI(t-1)]	Trans. 181	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)	\$11,449,740	\$13,797,355	\$89,824,153
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

5/1/09 Letter Filing

Exhibit 2.1-3

	<u>Quantity</u>	<u>Source / Comments</u>
1 Prior Base Period CCL MOU	2,243,464,125	Prior Base Period Demand
2 Prior Base Period Lines	784,303	Prior Base Period Demand / 12
3 Prior Base Period MOU per Line	2,860	Line 1 / Line 2
4 Base Period CCL MOU	2,119,426,860	Base Period Demand
5 Base Period Lines	721,534	Base Period Demand / 12
6 Base Period MOU per Line	2,937	Line 4 / Line 5
7 Access Line Change Factor	91.9968%	Line 5 / Line 2
8 g factor	2.6896%	(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

5/1/09 Letter Filing
Exhibit 2.1-4

	<u>Quantity</u>	<u>Source / Comments</u>
1 ILEC Only TIC MOU	2,119,426,860	Base Period Demand
2 Less: MOU on detariffed facilities only	0	Base Period Demand
3 Connecting Co. Tandem MOU	42,746,030	Base Period Demand
4 Connecting Co. Direct MOU	0	Line 8 * Line 9
5 Total ILEC Transport MOU	2,162,172,890	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

5/1/09 Letter Filing
Exhibit 2.1-5
Page 1 of 1

		(A) Total	(B) CMT	(C) Traffic Sens.	(D) Trunking
100	Local Switching	Base Period Demand Rated Out		5,510,510	
105	LS Trunk Ports	Base Period Demand Rated Out		3,890,444	
110	Info Surcharge	Base Period Demand Rated Out		0	
115	STP Ports	Base Period Demand Rated Out		0	
130	Tandem Switched Transport	Base Period Demand Rated Out			4,997,009
160	VG Switched Transport	Base Period Demand Rated Out			16,927
220	High Cap & Other Switched Transport	Base Period Demand Rated Out			8,783,419
400	Total Traffic Sensitive-Related Revenue	Sum of Lines 100..220		9,400,954	13,797,355
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

5/1/09 Letter Filing

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	Government Statistic	2.0695%	2.0695%	2.0695%
510	X	47 CFR 61.45	0.020695	0.020695	0.020695
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	111,284,375	86,037,280	11,449,740
				13,797,355	
547	Reversal of Prior Yr Pooling Jurisdictions	Exhibit H-1	3,243,138	3,243,138	
550	Initial Target Reduction	GDP-PI - X & g impacts	(0)	(0)	0
555	Transfer Targeting Revenue	None	0	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 #25/1/09 Letter Filing
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	1,555,219	Base Period Demand
3 CMT Exogenous per line	0.000000	Line 1 / Line 2
4 CMT Revenue per Line at time t-1	13.891683	Trans. 181
5 Exogenous Cost Change Factor	1.00000000	1 + (Line 3 / Line 4)
6 CMT Revenue per Line at time t	13.891683	Line 4 * Line 5

Citizens Telecommunications Companies - Group #2

Price Cap Index Calculation

Traffic Sensitive Price Cap Basket

5/1/09 Letter Filing

Exhibit 2.2-2

		(A) Traffic Sensitive	(B) Trunking	(C) Inter- exchange	(D) Special Access
	Source / Comments				
1	GDP-PI	Government Statistic	2.0695%	2.0695%	2.0695%
2	Productivity factor (X)	47 CFR 61.45	2.0695%	2.0695%	2.0695%
3	GDP-PI - X	Line 1 - Line 2	0.0000%	0.0000%	0.0000%
4	Existing PCI [PCI(t-1)]	Trans. 181	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)	\$2,362,484	\$1,505,913	\$14,911,435
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

5/1/09 Letter Filing

Exhibit 2.2-3

	<u>Quantity</u>	<u>Source / Comments</u>
1 Prior Base Period CCL MOU	418,507,993	Prior Base Period Demand
2 Prior Base Period Lines	135,100	Prior Base Period Demand / 12
3 Prior Base Period MOU per Line	3,098	Line 1 / Line 2
4 Base Period CCL MOU	405,883,339	Base Period Demand
5 Base Period Lines	129,602	Base Period Demand / 12
6 Base Period MOU per Line	3,132	Line 4 / Line 5
7 Access Line Change Factor	95.9299%	Line 5 / Line 2
8 g factor	1.0982%	(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

5/1/09 Letter Filing
Exhibit 2.2-4

	<u>Quantity</u>	<u>Source / Comments</u>
1 ILEC Only TIC MOU	402,751,621	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	402,751,621	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

5/1/09 Letter Filing
Exhibit 2.2-5
Page 1 of 1

		(A) Total	(B) CMT	(C) Traffic Sens.	(D) Trunking
100	Local Switching	Base Period Demand Rated Out		1,468,795	
105	LS Trunk Ports	Base Period Demand Rated Out		625,970	
110	Info Surcharge	Base Period Demand Rated Out		0	
115	STP Ports	Base Period Demand Rated Out		0	
130	Tandem Switched Transport	Base Period Demand Rated Out			460,520
160	VG Switched Transport	Base Period Demand Rated Out			15,661
220	High Cap & Other Switched Transport	Base Period Demand Rated Out			1,029,731
400	Total Traffic Sensitive-Related Revenue	Sum of Lines 100..220		2,094,765	1,505,913
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

5/1/09 Letter Filing

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	Government Statistic	2.0695%	2.0695%	2.0695%
510	X	47 CFR 61.45	0.020695	0.020695	0.020695
520	g factor	Exhibit 2.2-3, Line 9	0.0000%		
530	CL MOU Revenue, excl. Marketing	Base period Demand rated out	2,984,278		
540	R	Base period Demand rated out	25,796,421	21,928,024	2,362,484
					1,505,913
547	Reversal of Prior Yr Pooling Jurisdictions	Exhibit H-1	911,183	911,183	
550	Initial Target Reduction	GDP-PI - X & g impacts	(0)	(0)	0
555	Transfer Targeting Revenue	None	0	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 #3
CMT Exogenous Cost Change Factor

5/1/09 Letter Filing
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	184,706	Base Period Demand
3 CMT Exogenous per line	0.000000	Line 1 / Line 2
4 CMT Revenue per Line at time t-1	4.200771	Trans. 181
5 Exogenous Cost Change Factor	1.00000000	1 + (Line 3 / Line 4)
6 CMT Revenue per Line at time t	4.200771	Line 4 * Line 5

Citizens Telecommunications Companies - Group #3
Price Cap Index Calculation

5/1/09 Letter Filing
Exhibit 2.3-2

		(A) Traffic Sensitive	(B) Trunking	(C) Inter- exchange	(D) Special Access
	Source / Comments				
1	GDP-PI	Government Statistic	2.0695%	2.0695%	2.0695%
2	Productivity factor (X)	47 CFR 61.45	2.0695%	2.0695%	2.0695%
3	GDP-PI - X	Line 1 - Line 2	0.0000%	0.0000%	0.0000%
4	Existing PCI [PCI(t-1)]	Trans. 181	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)	\$209,562	\$43,801	\$630,263
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

5/1/09 Letter Filing

Exhibit 2.3-3

	<u>Quantity</u>	<u>Source / Comments</u>
1 Prior Base Period CCL MOU	28,206,126	Prior Base Period Demand
2 Prior Base Period Lines	17,266	Prior Base Period Demand / 12
3 Prior Base Period MOU per Line	1,634	Line 1 / Line 2
4 Base Period CCL MOU	25,276,064	Base Period Demand
5 Base Period Lines	15,392	Base Period Demand / 12
6 Base Period MOU per Line	1,642	Line 4 / Line 5
7 Access Line Change Factor	89.1468%	Line 5 / Line 2
8 g factor	0.5218%	(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

5/1/09 Letter Filing
Exhibit 2.3-4

	<u>Quantity</u>	<u>Source / Comments</u>
1 ILEC Only TIC MOU	25,276,064	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	25,276,064	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

5/1/09 Letter Filing
Exhibit 2.3-5
Page 1 of 1

		(A) Total	(B) CMT	(C) Traffic Sens.	(D) Trunking
100	Local Switching	Base Period Demand Rated Out		179,331	
105	LS Trunk Ports	Base Period Demand Rated Out		30,231	
110	Info Surcharge	Base Period Demand Rated Out		0	
115	STP Ports	Base Period Demand Rated Out		0	
130	Tandem Switched Transport	Base Period Demand Rated Out			33,280
160	VG Switched Transport	Base Period Demand Rated Out			0
220	High Cap & Other Switched Transport	Base Period Demand Rated Out			10,521
400	Total Traffic Sensitive-Related Revenue	Sum of Lines 100..220		209,562	43,801
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

5/1/09 Letter Filing

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	Government Statistic	2.0695%	2.0695%	2.0695%
510	X	47 CFR 61.45	0.020695	0.020695	0.020695
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	1,283,230	1,029,866	209,562
					43,801
547	Reversal of Prior Yr Pooling Jurisdictions	Exhibit H-1	90,297	90,297	
550	Initial Target Reduction	GDP-PI - X & g impacts	(0)	(0)	0
555	Transfer Targeting Revenue	None	0	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 #4
CMT Exogenous Cost Change Factor

5/1/09 Letter Filing
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	2,943,499	Base Period Demand
3 CMT Exogenous per line	0.000000	Line 1 / Line 2
4 CMT Revenue per Line at time t-1	8.118265	Trans. 181
5 Exogenous Cost Change Factor	1.00000000	1 + (Line 3 / Line 4)
6 CMT Revenue per Line at time t	8.118265	Line 4 * Line 5

Citizens Telecommunications Companies - Group #4
Price Cap Index Calculation

5/1/09 Letter Filing
Exhibit 2.4-2

		(A) Traffic Sensitive	(B) Trunking	(C) Inter- exchange	(D) Special Access
	Source / Comments				
1	GDP-PI	Government Statistic	2.0695%	2.0695%	2.0695%
2	Productivity factor (X)	47 CFR 61.45	2.0695%	2.0695%	2.0695%
3	GDP-PI - X	Line 1 - Line 2	0.0000%	0.0000%	0.0000%
4	Existing PCI [PCI(t-1)]	Trans. 181	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)	\$4,193,340	\$1,275,006	\$23,247,647
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

5/1/09 Letter Filing

Exhibit 2.4-3

	<u>Quantity</u>	<u>Source / Comments</u>
1 Prior Base Period CCL MOU	547,067,070	Prior Base Period Demand
2 Prior Base Period Lines	257,130	Prior Base Period Demand / 12
3 Prior Base Period MOU per Line	2,281	Line 1 / Line 2
4 Base Period CCL MOU	518,980,916	Base Period Demand
5 Base Period Lines	245,292	Base Period Demand / 12
6 Base Period MOU per Line	2,116	Line 4 / Line 5
7 Access Line Change Factor	95.3961%	Line 5 / Line 2
8 g factor	-7.2552%	(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

5/1/09 Letter Filing
Exhibit 2.4-4

	<u>Quantity</u>	<u>Source / Comments</u>
1 ILEC Only TIC MOU	398,898,620	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	398,898,620	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

5/1/09 Letter Filing
Exhibit 2.4-5
Page 1 of 1

		(A) Total	(B) CMT	(C) Traffic Sens.	(D) Trunking
100	Local Switching	Base Period Demand Rated Out		2,556,940	
105	LS Trunk Ports	Base Period Demand Rated Out		1,083,315	
110	Info Surcharge	Base Period Demand Rated Out		2,049	
115	STP Ports	Base Period Demand Rated Out		0	
130	Tandem Switched Transport	Base Period Demand Rated Out			707,533
160	VG Switched Transport	Base Period Demand Rated Out			47,659
220	High Cap & Other Switched Transport	Base Period Demand Rated Out			518,521
400	Total Traffic Sensitive-Related Revenue	Sum of Lines 100..220		3,642,305	1,273,712
410	Switched TS Revenue	Line 400, Col. C			
415	Switched Transport Revenue	Line 400, Col. D			
420	Local Switching MOU	Exhibit 3.4-3, Lines 1..5, Col. A			
430	LEC Transport MOU	Exhibit 2.4-4, 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 #4

Calculation of Initial Targeting Amount

5/1/09 Letter Filing

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	Government Statistic	2.0695%	2.0695%	2.0695%
510	X	47 CFR 61.45	0.020695	0.020695	0.020695
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	30,538,088	25,069,742	4,193,340
					1,275,006
547	Reversal of Prior Yr Pooling Jurisdictions	Exhibit H-1	646,912	646,912	
550	Initial Target Reduction	GDP-PI - X & g impacts	(0)	(0)	0
555	Transfer Targeting Revenue	None	0	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 #5
CMT Exogenous Cost Change Factor

5/1/09 Letter Filing
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	157,246	Base Period Demand
3 CMT Exogenous per line	0.000000	Line 1 / Line 2
4 CMT Revenue per Line at time t-1	7.079344	Trans. 181
5 Exogenous Cost Change Factor	1.00000000	1 + (Line 3 / Line 4)
6 CMT Revenue per Line at time t	7.079344	Line 4 * Line 5

Citizens Telecommunications Companies - Group #5
Price Cap Index Calculation

5/1/09 Letter Filing
Exhibit 2.5-2

		(A) Traffic Sensitive	(B) Trunking	(C) Inter- exchange	(D) Special Access
	Source / Comments				
1	GDP-PI	Government Statistic	2.0695%	2.0695%	2.0695%
2	Productivity factor (X)	47 CFR 61.45	2.0695%	2.0695%	2.0695%
3	GDP-PI - X	Line 1 - Line 2	0.0000%	0.0000%	0.0000%
4	Existing PCI [PCI(t-1)]	Trans. 181	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)	\$139,304	\$58,558	\$365,105
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

5/1/09 Letter Filing

Exhibit 2.5-3

	<u>Quantity</u>	<u>Source / Comments</u>
1 Prior Base Period CCL MOU	26,251,334	Prior Base Period Demand
2 Prior Base Period Lines	14,194	Prior Base Period Demand / 12
3 Prior Base Period MOU per Line	1,849	Line 1 / Line 2
4 Base Period CCL MOU	26,146,917	Base Period Demand
5 Base Period Lines	13,104	Base Period Demand / 12
6 Base Period MOU per Line	1,995	Line 4 / Line 5
7 Access Line Change Factor	92.3190%	Line 5 / Line 2
8 g factor	7.8892%	(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

5/1/09 Letter Filing
Exhibit 2.5-4

	<u>Quantity</u>	<u>Source / Comments</u>
1 ILEC Only TIC MOU	26,146,917	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	26,146,917	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

5/1/09 Letter Filing
Exhibit 2.5-5
Page 1 of 1

		(A) Total	(B) CMT	(C) Traffic Sens.	(D) Trunking
100	Local Switching	Base Period Demand Rated Out		68,029	
105	LS Trunk Ports	Base Period Demand Rated Out		33,620	
110	Info Surcharge	Base Period Demand Rated Out		0	
115	STP Ports	Base Period Demand Rated Out		0	
130	Tandem Switched Transport	Base Period Demand Rated Out			47,599
160	VG Switched Transport	Base Period Demand Rated Out			0
220	High Cap & Other Switched Transport	Base Period Demand Rated Out			10,959
400	Total Traffic Sensitive-Related Revenue	Sum of Lines 100..220		101,648	58,558
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

5/1/09 Letter Filing

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	Government Statistic	2.0695%	2.0695%	2.0695%
510	X	47 CFR 61.45	0.020695	0.020695	0.020695
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	1,317,184	1,119,322	139,304
				58,558	
547	Reversal of Prior Yr Pooling Jurisdictions	Exhibit H-1	(0)	(0)	
550	Initial Target Reduction	GDP-PI - X & g impacts	(0)	(0)	0
555	Transfer Targeting Revenue	None	0	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 2.5-5, (Ln 100 / Ln 400)	0		
730	Max. Availa. for Other ATS Ratemaking	Line 715 - Line 720	0		

Citizens Telecommunications Companies - Group #1
TRP Form IND-1 Source References

5/1/09 Letter Filing
Exhibit 3.1-1
Page 1 of 1

	EXISTING API (F)	EXISTING SBI (G)	EXISTING SBI LIMIT (H)	6/30/2008 PCI (I)	6/30/2008 SBI (J)
<u>Common Line Basket</u>					
100 Total Common Line	N/A	N/A	N/A	N/A	N/A
<u>Traffic Sensitive Basket</u>					
200 Local Switching	N/A	Trans. 181	Trans. 181	N/A	Trans. 181
220 Database Access	N/A	Trans. 181	Trans. 181	N/A	Trans. 181
230 800 DB VertSvcs Sub-Cat	N/A	Trans. 181	Trans. 181	N/A	Trans. 181
240 Billing Name and Address	N/A	Trans. 181	Trans. 181	N/A	Trans. 181
250 Local Switching Trunk Ports	N/A	Trans. 181	Trans. 181	N/A	Trans. 181
260 STP Port Terminations	N/A	Trans. 181	Trans. 181	N/A	Trans. 181
299 Total Traffic Sensitive	Trans. 181	N/A	N/A	Trans. 181	N/A
<u>Trunking Basket</u>					
310 Tandem Switched Transport	N/A	Trans. 181	Trans. 181	N/A	Trans. 181
320 VoiceGrade - Switched	N/A	Trans. 181	Trans. 181	N/A	Trans. 181
340 High Cap & Other - Switched	N/A	Trans. 181	Trans. 181	N/A	Trans. 181
350 DS-1 SubCat - Switched	N/A	Trans. 181	Trans. 181	N/A	Trans. 181
360 DS-3 SubCat - Switched	N/A	Trans. 181	Trans. 181	N/A	Trans. 181
499 Total Trunking	Trans. 181	N/A	N/A	Trans. 181	N/A
<u>Special Access Basket</u>					
720 VG/WATS, Met, Tgh - Special	N/A	Trans. 181	Trans. 181	N/A	Trans. 181
730 Audio & Video	N/A	Trans. 181	Trans. 181	N/A	Trans. 181
740 High Cap & DDS - Special	N/A	Trans. 181	Trans. 181	N/A	Trans. 181
750 DS-1 SubCat - Special	N/A	Trans. 181	Trans. 181	N/A	Trans. 181
760 DS-3 SubCat - Special	N/A	Trans. 181	Trans. 181	N/A	Trans. 181
899 Total Special Access	Trans. 181	N/A	N/A	Trans. 181	N/A

Citizens Telecommunications Companies - Group #2
TRP Form IND-1 Source References

5/1/09 Letter Filing
Exhibit 3.2-1
Page 1 of 1

	EXISTING API (F)	EXISTING SBI (G)	EXISTING SBI LIMIT (H)	6/30/2008 PCI (I)	6/30/2008 SBI (J)
<u>Common Line Basket</u>					
100 Total Common Line	N/A	N/A	N/A	N/A	N/A
<u>Traffic Sensitive Basket</u>					
200 Local Switching	N/A	Trans. 181	Trans. 181	N/A	Trans. 181
220 Database Access	N/A	Trans. 181	Trans. 181	N/A	Trans. 181
230 800 DB VertSvcs Sub-Cat	N/A	Trans. 181	Trans. 181	N/A	Trans. 181
240 Billing Name and Address	N/A	Trans. 181	Trans. 181	N/A	Trans. 181
250 Local Switching Trunk Ports	N/A	Trans. 181	Trans. 181	N/A	Trans. 181
260 STP Port Terminations	N/A	Trans. 181	Trans. 181	N/A	Trans. 181
299 Total Traffic Sensitive	Trans. 181	N/A	N/A	Trans. 181	N/A
<u>Trunking Basket</u>					
310 Tandem Switched Transport	N/A	Trans. 181	Trans. 181	N/A	Trans. 181
320 VoiceGrade - Switched	N/A	Trans. 181	Trans. 181	N/A	Trans. 181
340 High Cap & Other - Switched	N/A	Trans. 181	Trans. 181	N/A	Trans. 181
350 DS-1 SubCat - Switched	N/A	Trans. 181	Trans. 181	N/A	Trans. 181
360 DS-3 SubCat - Switched	N/A	Trans. 181	Trans. 181	N/A	Trans. 181
499 Total Trunking	Trans. 181	N/A	N/A	Trans. 181	N/A
<u>Special Access Basket</u>					
720 VG/WATS, Met, Tgh - Special	N/A	Trans. 181	Trans. 181	N/A	Trans. 181
730 Audio & Video	N/A	Trans. 181	Trans. 181	N/A	Trans. 181
740 High Cap & DDS - Special	N/A	Trans. 181	Trans. 181	N/A	Trans. 181
750 DS-1 SubCat - Special	N/A	Trans. 181	Trans. 181	N/A	Trans. 181
760 DS-3 SubCat - Special	N/A	Trans. 181	Trans. 181	N/A	Trans. 181
899 Total Special Access	Trans. 181	N/A	N/A	Trans. 181	N/A

Citizens Telecommunications Companies - Group #3
TRP Form IND-1 Source References

5/1/09 Letter Filing
Exhibit 3.3-1
Page 1 of 1

	EXISTING API (F)	EXISTING SBI (G)	EXISTING SBI LIMIT (H)	6/30/2008 PCI (I)	6/30/2008 SBI (J)
<u>Common Line Basket</u>					
100 Total Common Line	N/A	N/A	N/A	N/A	N/A
<u>Traffic Sensitive Basket</u>					
200 Local Switching	N/A	Trans. 181	Trans. 181	N/A	Trans. 181
220 Database Access	N/A	Trans. 181	Trans. 181	N/A	Trans. 181
230 800 DB VertSvcs Sub-Cat	N/A	Trans. 181	Trans. 181	N/A	Trans. 181
240 Billing Name and Address	N/A	Trans. 181	Trans. 181	N/A	Trans. 181
250 Local Switching Trunk Ports	N/A	Trans. 181	Trans. 181	N/A	Trans. 181
260 STP Port Terminations	N/A	Trans. 181	Trans. 181	N/A	Trans. 181
299 Total Traffic Sensitive	Trans. 181	N/A	N/A	Trans. 181	N/A
<u>Trunking Basket</u>					
310 Tandem Switched Transport	N/A	Trans. 181	Trans. 181	N/A	Trans. 181
320 VoiceGrade - Switched	N/A	Trans. 181	Trans. 181	N/A	Trans. 181
340 High Cap & Other - Switched	N/A	Trans. 181	Trans. 181	N/A	Trans. 181
350 DS-1 SubCat - Switched	N/A	Trans. 181	Trans. 181	N/A	Trans. 181
360 DS-3 SubCat - Switched	N/A	Trans. 181	Trans. 181	N/A	Trans. 181
499 Total Trunking	Trans. 181	N/A	N/A	Trans. 181	N/A
<u>Special Access Basket</u>					
720 VG/WATS, Met, Tgh - Special	N/A	Trans. 181	Trans. 181	N/A	Trans. 181
730 Audio & Video	N/A	Trans. 181	Trans. 181	N/A	Trans. 181
740 High Cap & DDS - Special	N/A	Trans. 181	Trans. 181	N/A	Trans. 181
750 DS-1 SubCat - Special	N/A	Trans. 181	Trans. 181	N/A	Trans. 181
760 DS-3 SubCat - Special	N/A	Trans. 181	Trans. 181	N/A	Trans. 181
899 Total Special Access	Trans. 181	N/A	N/A	Trans. 181	N/A

Citizens Telecommunications Companies - Group #4
TRP Form IND-1 Source References

5/1/09 Letter Filing
Exhibit 3.4-1
Page 1 of 1

	EXISTING API (F)	EXISTING SBI (G)	EXISTING SBI LIMIT (H)	6/30/2008 PCI (I)	6/30/2008 SBI (J)
<u>Common Line Basket</u>					
100 Total Common Line	N/A	N/A	N/A	N/A	N/A
<u>Traffic Sensitive Basket</u>					
200 Local Switching	N/A	Trans. 181	Trans. 181	N/A	Trans. 181
220 Database Access	N/A	Trans. 181	Trans. 181	N/A	Trans. 181
230 800 DB VertSvcs Sub-Cat	N/A	Trans. 181	Trans. 181	N/A	Trans. 181
240 Billing Name and Address	N/A	Trans. 181	Trans. 181	N/A	Trans. 181
250 Local Switching Trunk Ports	N/A	Trans. 181	Trans. 181	N/A	Trans. 181
260 STP Port Terminations	N/A	Trans. 181	Trans. 181	N/A	Trans. 181
299 Total Traffic Sensitive	Trans. 181	N/A	N/A	Trans. 181	N/A
<u>Trunking Basket</u>					
310 Tandem Switched Transport	N/A	Trans. 181	Trans. 181	N/A	Trans. 181
320 VoiceGrade - Switched	N/A	Trans. 181	Trans. 181	N/A	Trans. 181
340 High Cap & Other - Switched	N/A	Trans. 181	Trans. 181	N/A	Trans. 181
350 DS-1 SubCat - Switched	N/A	Trans. 181	Trans. 181	N/A	Trans. 181
360 DS-3 SubCat - Switched	N/A	Trans. 181	Trans. 181	N/A	Trans. 181
499 Total Trunking	Trans. 181	N/A	N/A	Trans. 181	N/A
<u>Special Access Basket</u>					
720 VG/WATS, Met, Tgh - Special	N/A	Trans. 181	Trans. 181	N/A	Trans. 181
730 Audio & Video	N/A	Trans. 181	Trans. 181	N/A	Trans. 181
740 High Cap & DDS - Special	N/A	Trans. 181	Trans. 181	N/A	Trans. 181
750 DS-1 SubCat - Special	N/A	Trans. 181	Trans. 181	N/A	Trans. 181
760 DS-3 SubCat - Special	N/A	Trans. 181	Trans. 181	N/A	Trans. 181
899 Total Special Access	Trans. 181	N/A	N/A	Trans. 181	N/A

Citizens Telecommunications Companies - Group #5
TRP Form IND-1 Source References

5/1/09 Letter Filing
Exhibit 3.5-1
Page 1 of 1

	EXISTING API (F)	EXISTING SBI (G)	EXISTING SBI LIMIT (H)	6/30/2008 PCI (I)	6/30/2008 SBI (J)
<u>Common Line Basket</u>					
100 Total Common Line	N/A	N/A	N/A	N/A	N/A
<u>Traffic Sensitive Basket</u>					
200 Local Switching	N/A	Trans. 181	Trans. 181	N/A	Trans. 181
220 Database Access	N/A	Trans. 181	Trans. 181	N/A	Trans. 181
230 800 DB VertSvcs Sub-Cat	N/A	Trans. 181	Trans. 181	N/A	Trans. 181
240 Billing Name and Address	N/A	Trans. 181	Trans. 181	N/A	Trans. 181
250 Local Switching Trunk Ports	N/A	Trans. 181	Trans. 181	N/A	Trans. 181
260 STP Port Terminations	N/A	Trans. 181	Trans. 181	N/A	Trans. 181
299 Total Traffic Sensitive	Trans. 181	N/A	N/A	Trans. 181	N/A
<u>Trunking Basket</u>					
310 Tandem Switched Transport	N/A	Trans. 181	Trans. 181	N/A	Trans. 181
320 VoiceGrade - Switched	N/A	Trans. 181	Trans. 181	N/A	Trans. 181
340 High Cap & Other - Switched	N/A	Trans. 181	Trans. 181	N/A	Trans. 181
350 DS-1 SubCat - Switched	N/A	Trans. 181	Trans. 181	N/A	Trans. 181
360 DS-3 SubCat - Switched	N/A	Trans. 181	Trans. 181	N/A	Trans. 181
499 Total Trunking	Trans. 181	N/A	N/A	Trans. 181	N/A
<u>Special Access Basket</u>					
720 VG/WATS, Met, Tgh - Special	N/A	Trans. 181	Trans. 181	N/A	Trans. 181
730 Audio & Video	N/A	Trans. 181	Trans. 181	N/A	Trans. 181
740 High Cap & DDS - Special	N/A	Trans. 181	Trans. 181	N/A	Trans. 181
750 DS-1 SubCat - Special	N/A	Trans. 181	Trans. 181	N/A	Trans. 181
760 DS-3 SubCat - Special	N/A	Trans. 181	Trans. 181	N/A	Trans. 181
899 Total Special Access	Trans. 181	N/A	N/A	Trans. 181	N/A

Services Outside of Price Cap

Company Name: Citizens Telecommunications Companies

Filing Date: 05/01/09

Rate Element Detail

Special Construction/ICBs

Special Construction Charge--NonRecurring

Collocation/Interconnection

EIS - Physical Collocation - Recurring and NonRecurring
Switched Access Cross Connect

Packet Services

Frame Relay - Recurring & NonRecurring
IDAS - Recurring & NonRecurring
DIAS - Recurring & NonRecurring

Switched Access Elements

Special Access Elements

End User Charges

Local Number Portability End User Charge - Recurring
End User Presubscription - NonRecurring (PIC Change Charge)
Federal USF End User Surcharge - Percentage Surcharge

Gov't Services

Miscellaneous/Other

Grandfathered Services -Recurring

Tariff Section

FCC #1 10.2.8(C)

FCC #1 20.1.9, 20.2.9, 20.3.9, 20.4.9
FCC #1 20.1.4

FCC #1 20.1.15, 20.2.10, 20.4.10
FCC #1 20.1.11, 20.2.11, 20.4.11
FCC #1 20.4.13

FCC #1 20.1.2.3(b), 20.2.2.3(b), 20.4.2.3(b)
FCC #1 20.1.7, 20.2.7, 20.3.7, 20.4.7, 20.5.7
FCC #1 20.1.2.1.1, 20.2.2.1.1, 20.3.2.1.1,
20.4.2.1.1, 20.5.2.1.1

FCC #1 18.2

Citizens Telecommunications Companies
COSAs: CTC1, CTC2, CTC3, CTC4, CTC5

5/1/09 Letter Filing
Exhibit 4-2

Services Outside of Price Cap

Company Name: Citizens Telecommunications Companies

Filing Date: 05/01/09

Rate Element Detail	Tariff Section	Order Allowing Removal
<u>Service that were in PC and have been removed</u>		
<u>Interexchange services</u>		
Interstate IntraLATA toll	FCC #5 (all sections)	FCC 99-206 Fifth Report and Order and Further Notice of Proposed Rulemaking (Pricing Flexibility Order)
<u>Trunking</u>		
Citizens has no Trunking services removed from Price Caps.		
<u>Special Access</u>		
Citizens has no Special Access services removed from Price Caps.		

Citizens and Frontier Telephone Companies*
7/09 Local Switching to Common Line Pooling Calculations

5/1/09 Letter Filing
Exhibit H-1
Page 1 of 1

		2007 Access	LS Shift to CL		ShortFall	ShortFall
		Lines	Rev / Line	Revenue	Reversal / Line	Reversal
		CAP-1 R 130	See Source Notes		See Source Notes	TGT-2 R 547
		(A)	(B)	(C)=A*B	(D)	(E)=A*D
1	Citizens Rate Group 1 (CTC1)	8,658,406	\$0.6094	\$5,276,389	\$0.3746	\$3,243,138
2	Citizens Rate Group 2 (CTC2)	1,555,219	\$1.1435	\$1,778,373	\$0.5859	\$911,183
3	Citizens Rate Group 3 (CTC3)	184,706	\$1.7984	\$332,184	\$0.4889	\$90,297
4	Citizens Rate Group 4 (CTC4)	2,943,499	\$0.5332	\$1,569,586	\$0.2198	\$646,912
5	Citizens Rate Group 5 (CTC5)	157,246	\$0.0000	\$0	(\$0.0000)	(\$0)
8	Frontier Tier 2 Companies (RTCS)	2,464,572	\$1.1362	\$2,800,330	(\$0.1556)	(\$383,374)
6	Frontier Telephone of Rochester (RTNY)	3,656,375	\$0.0976	\$356,706	(\$1.3991)	(\$5,115,773)
7	Frontier Communications of MN & IA (VITC)	1,754,454	\$1.3454	\$2,360,431	\$0.3891	\$682,664
9	Total	21,374,477		\$14,473,999		\$75,047

* Includes Citizens Telecommunications Companies Tariff FCC No. 1, Frontier Telephone of Rochester Tariff FCC No. 1, and Frontier Communications of Minnesota and Iowa Tariff FCC No. 1.

Note: All TRP source references on this page refer to the current TRP.

Source notes:

Source for Column B is Citizens Telecommunications Companies Amended Trans. 119, Exhibit H-1, Column D.

Source for Column D is Citizens Telecommunications Companies Trans. 181, Exhibit H-1, Column Q.