

Plant Date: Average 6/30/2013  
Expense Date: 12 Mo. Ending 6/30/2013

**Citizens Telephone Company**  
**Study No.: 230473**

Attachment #1 - Form 1

**SUMMARY DEVELOPMENT OF INTERSTATE REVENUE REQUIREMENT**  
**CALCULATED AT 11.25 % RATE OF RETURN**

	Source	Common Line	Local Switching	Traffic Sensitive Information	Transport	Special Access	WBI	Total Access	Total Company
1. Plant in Service	Part 69, Form 1, Ln 18	19,426,685	3,255,519	0	155,442	1,855,244	5,425,072	30,117,962	92,676,603
2. Plant Under Construction	Part 69, Form 1, Ln 20	129,701	21,736	0	1,038	12,387	36,221	201,083	618,759
3. Net Investment	Part 69, Form 2, Ln 43	6,754,616	676,373	0	41,064	628,046	1,527,360	9,627,459	31,030,452
4. Rate of Return	11.25 % Authorized	0.1125000	0.1125000	0.1125000	0.1125000	0.1125000	0.1125000		
5. Return	(Line 3 x 4)	759,894	76,092	0	4,620	70,655	171,828	1,083,089	
6. AFUDC	Part 69, Form 10, Ln 192	0	0	0	0	0	0	0	0
7. Net Return	(Lines 5 - 6)	759,894	76,092	0	4,620	70,655	171,828	1,083,089	
8. Fixed Charges	Part 69, Form 10, Ln 199	0	0	0	0	0	0	0	0
9. Investment Tax Credit	Part 69, Form 10, Ln 191	0	0	0	0	0	0	0	0
10. Other FIT Adjustments	Part 69, Form 10, Ln 195	(324)	(54)	0	(3)	(31)	(91)	(503)	(1,547)
11. Subject to FIT	(Lines 5-8-9-10)	760,218	76,146	0	4,623	70,686	171,919	1,083,592	
12. Federal Income Tax @ 53.84615%		409,348	41,002	0	2,489	38,062	92,572	583,473	
13. Other SIT Adjustments	Part 69, Form 10, Ln 198	0	0	0	0	0	0	0	0
14. Subject to SIT	(Lines 11+12-13)	1,169,566	117,148	0	7,112	108,748	264,491	1,667,065	
15. State Income Tax @ 7.41138%		86,681	8,682	0	527	8,060	19,602	123,553	
16. Return + FIT + SIT	(Lines 5-9+12+15-6)	1,255,923	125,776	0	7,636	116,777	284,002	1,790,115	
17. Expenses and Taxes	Part 69, Form 10, Ln 208	2,879,689	334,069	8,328	39,245	228,830	849,128	4,339,289	12,489,990
18. Subtotal	(Lines 16+17)	4,135,612	459,845	8,328	46,881	345,607	1,133,130	6,129,404	
19. Gross Receipts Tax @ 0.00000%		0	0	0	0	0	0	0	
20. Subtotal	(Line 18+19)	4,135,612	459,845	8,328	46,881	345,607	1,133,130	6,129,403	
21. Psc Fee @ 0.00000%		0	0	0	0	0	0	0	
22. Total Revenue Requirement	(Lines 16+17+19+21)	4,135,612	459,845	8,328	46,881	345,607	1,133,130	6,129,403	

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Attachment #1 - Form 2

**SUMMARY DEVELOPMENT OF INTERSTATE REVENUE REQUIREMENT**  
**CALCULATED AT 11.25 % RATE OF RETURN**

	Source	Common Line	Local Switching	Traffic Sensitive Information	Transport	Special Access	WBI	Total Access	Total Company
22. Total Revenue Requirement	(Lines16+17+19+21)	4,135,612	459,845	8,328	46,881	345,607	1,133,130	6,129,403	
23. No longer applicable									
24. Total Revenue Requirement Subject to MAG Adjustments (Line 22 + Line 23)		4,135,612	459,845	8,328	46,881	345,607	1,133,130	6,129,403	
25. Adjustment for Line Port Re-allocation	Frozen Amt	53,072	(53,072)					0	
26. No longer applicable								0	
27. TIC Revenues for 12 Months Ending 6/30/01					(10,000)			(10,000)	
28. Subtotal		4,188,684	406,773	8,328	36,881	345,607	1,133,130	6,119,403	
29. Frozen TIC Revenue		7,466	230	23	99	608	1,574	10,000	
30. Total Revised Revenue Requirement With MAG Adjustments (Line 22 + 25 + 27 +29)		4,196,150	407,003	8,351	36,980	346,215	1,134,704	6,129,403	

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Attachment #2 - Form 3

**PART 69**

Ln	Acct	Description	Allocation	Total Interstate	Common Line		Switched Access			Special Access	B&C	IX	WBI
					BFP	Pay / Other	Local Sw	Information	Transport				
1	2111	Land	L10	166,208	107,207	0	17,966	0	858	10,238		0	29,939
2		General Support	L10	2,737,382	1,765,665	0	295,890	0	14,128	168,621		0	493,078
2a		General Purpose Computer	L180a	0	0	0	0	0	0	0	0	0	0
3	2110	Land & General Support	L1-2	2,903,590	1,872,872	0	313,856	0	14,986	178,859	0	0	523,017
4	2210	COE - Switching	L48	2,941,663			2,941,663		0			0	0
5	2220	COE - Operator Systems	L53	0			0	0	0			0	0
6	2230	COE - Transmission	L63	5,837,192	1,954,919		0	0	120,265	323,832		0	3,438,176
7		Total COE	L4-6	8,778,855	1,954,919		2,941,663	0	120,265	323,832		0	3,438,176
8	2310	Information Orig/Term	L69	0	0	0							
9	2410	Cable & Wire Facilities	L76	18,435,517	15,598,894		0	0	20,191	1,352,553		0	1,463,879
10		Total COE, IOT & C&WF	L7-9	27,214,372	17,553,813	0	2,941,663	0	140,456	1,676,385		0	4,902,055
11		COE, IOT & C&WF (excl CL,B&C,IX)	L10 Less CL,B&C,IX	9,660,559			2,941,663	0	140,456	1,676,385			4,902,055
12		Total GSF, COE, IOT, C&WF	L3,10	30,117,962	19,426,685	0	3,255,519	0	155,442	1,855,244	0	0	5,425,072
13		GSF, COE, IOT, C&WF (CL, LS, TR only)	L12 Less Inf, Spl, B&C, IX	22,837,646	19,426,685	0	3,255,519		155,442				
14	2680	Capital Leases	L83	0	0	0	0	0	0	0	0	0	0
15	2680	Leasehold Improvements	L12	0	0	0	0	0	0	0	0	0	0
16	2680	Amortizable Tangibles	L14-15	0	0	0	0	0	0	0	0	0	0
17	2690	Intangibles	L12	0	0	0	0	0	0	0	0	0	0
18	2001	Plant In Service	L3,10,16,17	30,117,962	19,426,685	0	3,255,519	0	155,442	1,855,244	0	0	5,425,072
19	2002	Prop Held For Future Use	L18	0	0	0	0	0	0	0	0	0	0
20	2003	Plant Under Construction	L18	201,083	129,701	0	21,736	0	1,038	12,387	0	0	36,221
21	2005	Plant Acquisition Adjustment	L18	0	0	0	0	0	0	0	0	0	0
22	1220	Material & Supplies	L12	311,465	200,901	0	33,667	0	1,608	19,186	0	0	56,103
23	1402	Class B RTB Stock	L12	0	0	0	0	0	0	0	0	0	0
24	1410	Other Noncurrent Assets	L12	0	0	0	0	0	0	0	0	0	0
25	1438	Deferred Maint & Retirements	L90	0	0	0	0	0	0	0	0	0	0
26	1439	Def Non-Capital Equal Access	Direct	0			0						
27	1500	Other Jurisdictional Assets	L12	0	0	0	0	0	0	0	0	0	0

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Attachment #2 - Form 4

**PART 69**

Ln	Acct	Description	Allocation	Total Interstate	Common Line		Switched Access			Special Access	B&C	IX	WBI
					BFP	Pay / Other	Local Sw	Information	Transport				
28	CWC	Cash Working Capital	L12	147,934	95,419	0	15,991	0	764	9,113	0	0	26,647
29	3100	Depreciation Reserve	L97	18,678,751	11,503,422	0	2,383,330	0	105,029	1,115,595	0	0	3,571,375
30	3200	Res - Prop Held for Future Use	L12	0	0	0	0	0	0	0	0	0	0
31		Res - Capital Leases	L14	0	0	0	0	0	0	0	0	0	0
32		Res - Leasehold Improvements	L15	0	0	0	0	0	0	0	0	0	0
33	3400	Res - Tangible Assets	L31-32	0	0	0	0	0	0	0	0	0	0
34	3500	Res - Intangible	L12	0	0	0	0	0	0	0	0	0	0
35	3600	Res - Plant Acquisiton Adj	L21	0	0	0	0	0	0	0	0	0	0
36		Total Reserves	L29,30,33-35	18,678,751	11,503,422	0	2,383,330	0	105,029	1,115,595	0	0	3,571,375
37	4040	Customer Deposits	L12	10,070	6,496	0	1,088	0	52	620	0	0	1,814
38	4100	Current Deferred Op Taxes	L104	0	0	0	0	0	0	0	0	0	0
39	4310	Other Long Term Liabilities	L12	0	0	0	0	0	0	0	0	0	0
40	4340	Non-Current Def Oper Taxes	L111	2,462,164	1,588,172	0	266,122	0	12,707	151,669	0	0	443,494
41	4360	Other Deferred Credits	L12	0	0	0	0	0	0	0	0	0	0
42	4370	Oth Juris Liab & Def Credits	L12	0	0	0	0	0	0	0	0	0	0
43		Net Investment	L18-28 Less L36-42	9,627,459	6,754,616	0	676,373	0	41,064	628,046	0	0	1,527,360
44		Total 2001 Less Associated Res	L18-22, 27 Less 36, 38, 40-42	9,489,595	6,665,693	0	661,470	0	40,352	619,553	0	0	1,502,527

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Attachment #2 - Form 5

**PART 69**

Ln	Acct	Description	Allocation	Total Interstate	Common Line		Switched Access		Special Access	B&C	IX	WBI
					BFP	Pay / Other	Local Sw	Information				
<u>Central Office Switching - Acct 2210</u>												
45	2210	Cat 2 - Tandem Switching	Alloc 1	0		0		0			0	0
46	2210	Cat 3 - Local Switching	Direct	2,941,663		2,941,663						
47	2210	Cat 5 - Equal Access	Direct	0		0						
48		Total 2210	L45-47	2,941,663		2,941,663		0			0	0
<u>Central Office Operator Systems - Acct 2220</u>												
2220		Cat 1 - Operator Systems										
49		Intercept Boards	Direct	0		0						
50		Information Boards	Direct	0			0					
51		Service Observing Boards	L54	0		0	0	0			0	0
52		Other Boards (Loc,Toll, TSPS, etc)	Direct	0							0	
53		Total 2220	L49-52	0		0	0	0			0	0
54		Total COE Cats 1-3 (excl Svc Obs)	L45,46,49,50,52	2,941,663		2,941,663	0	0			0	0
<u>Central Office Transmision - Acct 2230</u>												
55	2230	Cat 4.11 - Wdbd Exch Ln xDSL Cir	Direct	3,438,176				0	0		0	3,438,176
56	2230	Cat 4.122 - Exch Trunk Toll	L71	0				0				
57	2230	Cat 4.123 - Exch Trunk Spl	L72	0					0			
58	2230	Cat 4.13 - Exch Ln Circuit	L70	1,965,207	1,954,919				10,288			
59	2230	Cat 4.21 - IX Cct - Other Co	Direct	0							0	
60	2230	Cat 4.22 - IX Cct - Wdbd	L73	309,009				0	309,009			
61	2230	Cat 4.23 - IX Cct - Other	Alloc 2	124,800		0	0	120,265	4,535		0	0
62	2230	Cat 4.3 - Host / Remote	L75	0				0				
63		Total 2230	L55-62	5,837,192	1,954,919	0	0	120,265	323,832		0	3,438,176

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Attachment #2 - Form 6

**PART 69**

Ln	Acct	Description	Allocation	Total Interstate	Common Line		Switched Access		Special Access	B&C	IX	WBI
					BFP	Pay / Other	Local Sw	Information				
<u>Information Origination / Termination - Acct 2310</u>												
64	2351	Cat 1 - Pub Tel ( Less Coinless)	Direct	0		0						
65	2351	Cat 1 - Pub Tel (Coinless )	Direct	0		0						
66	2362	Cat 1 - Other Terminal Equip	Per CFR Part 69.303	0		0						
67		Total Category 1	L64-66	0		0						
68		Cat 2 - Customer Premise Equip	Direct	0	0							
69		Total 2310	L67-68	0	0	0			0			

**Cable and Wire Facilities - Acct 2410**

70	2410	Cat 1 - Exch Ln CWF	Direct	15,680,988	15,598,894				82,094			
71	2410	Cat 2.2 - Exch Trk CWF - Toll	Direct	0				0				
72	2410	Cat 2.3 - Exch Trk CWF - Spl	Direct	1,463,879					0		0	1,463,879
73	2410	Cat 2.4 - Exch Trk CWF - Wb	Direct	1,268,727				0	1,268,727			
74	2410	Cat 3 - IX C&WF	Alloc 3	21,923			0	0	20,191	1,732	0	0
75	2410	Cat 4 - Host / Remote C&WF	Direct	0					0			
76		Total 2410	L70-75	18,435,517	15,598,894		0	0	20,191	1,352,553	0	1,463,879

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Attachment #2 - Form 7

**PART 69**

Ln	Acct	Description	Allocation	Total Interstate	Common Line		Switched Access		Special Access	B&C	IX	WBI
					BFP	Pay / Other	Local Sw	Information				
<u>Tangible Assets - Capital Leases - Acct 2680</u>												
77	2110	General Support Facilities	L3	0	0	0	0	0	0	0	0	0
78	2210	COE - Switching	L4	0			0		0		0	0
79	2220	COE - Operator Systems	L5	0			0	0	0		0	0
80	2230	COE - Transmission	L6	0	0		0	0	0		0	0
81	2310	Information Orig /Term	L8	0	0	0						
82	2410	Cable & Wire Facilities	L9	0	0		0	0	0		0	0
83		Total 2681	L77-82	0	0	0	0	0	0	0	0	0

**Deferred Maint & Retirements Acct 1438**

84	2110	General Support Facilities	L3	0	0	0	0	0	0	0	0	0
85	2210	COE - Switching	L4	0			0		0		0	0
86	2220	COE - Operator Systems	L5	0			0	0	0		0	0
87	2230	COE - Transmission	L6	0	0		0	0	0		0	0
88	2310	Information Orig /Term	L8	0	0	0						
89	2410	Cable & Wire Facilities	L9	0	0		0	0	0		0	0
90	Total 1438		L84-89	0	0	0	0	0	0	0	0	0

**Accumulated Depreciation - Acct 3100**

91	2110	General Support Facilities	L2+L2a	2,253,684	1,453,669	0	243,606	0	11,632	138,826	0	405,951
92	2210	COE - Switching	L4	2,139,724			2,139,724		0		0	0
93	2220	COE - Operator Systems	L5	0			0	0	0		0	0
94	2230	COE - Transmission	L6	3,985,607	1,334,810		0	0	82,116	221,111	0	2,347,570
95	2310	Information Orig /Term	L8	0	0	0						
96	2410	Cable & Wire Facilities	L9	10,299,736	8,714,943		0	0	11,281	755,658	0	817,854
97	Total 3100		L91-96	18,678,751	11,503,422	0	2,383,330	0	105,029	1,115,595	0	3,571,375

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Attachment #2 - Form 8

**PART 69**

Ln	Acct	Description	Allocation	Total Interstate	Common Line		Switched Access		Special Access	B&C	IX	WBI
					BFP	Pay / Other	Local Sw	Information				
<b><u>Net Current Deferred Operating Income Taxes - Acct 4100</u></b>												
98	2110	General Support Facilities	L2+L2a	0	0	0	0	0	0	0	0	0
99	2210	COE - Switching	L4	0			0		0		0	0
100	2220	COE - Operator Systems	L5	0			0	0	0		0	0
101	2230	COE - Transmission	L6	0	0		0	0	0	0	0	0
102	2310	Information Orig /Term	L8	0	0	0						
103	2410	Cable & Wire Facilities	L9	0	0		0	0	0	0	0	0
104		Total 4100	L98-103	0	0	0	0	0	0	0	0	0
<b><u>Net Noncurrent Deferred Operating Income Taxes - Acct 4340</u></b>												
105	2110	General Support Facilities	L2+L2a	225,007	145,134	0	24,322	0	1,161	13,860	0	40,530
106	2210	COE - Switching	L4	241,800			241,800		0			0
107	2220	COE - Operator Systems	L5	0			0	0	0			0
108	2230	COE - Transmission	L6	479,825	160,697		0	0	9,886	26,619		282,623
109	2310	Information Orig /Term	L8	0	0	0						
110	2410	Cable & Wire Facilities	L9	1,515,532	1,282,341		0	0	1,660	111,190		120,341
111		Total 4340	L105-110	2,462,164	1,588,172	0	266,122	0	12,707	151,669	0	443,494
<b><u>Plant Specific Expenses</u></b>												
112	6110	Network Support	L12	30,548	19,703	0	3,302	0	158	1,882	0	5,503
113	6120	General Support	L3	281,358	181,482	0	30,413	0	1,452	17,331	0	50,680
114	6210	COE - Switching - Equal Access	Direct	0			0					
115	6210	COE - Switching - All Other	Alloc 6	25,555			16,598		8,957		0	0
116	6220	COE - Operator Systems	L5	0			0	0	0		0	0
117	6230	COE - Transmission	L6	306,360	102,602		0	0	6,312	16,996	0	180,450
118		Total COE	L114-117	331,915	102,602		16,598	0	15,269	16,996	0	180,450
119	6310	IOT - Other	L67	0		0						
120	6310	IOT - Customer Premise Equip	L68	0	0							
121		Total 6310	L119-120	0	0	0			0			
122	6410	Cable & Wire Facilities	L76	482,646	408,382		0	0	529	35,410	0	38,325
123		Total Plant Specific	L112,113,118,121-122	1,126,467	712,169	0	50,313	0	17,408	71,619	0	274,958



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Attachment #2 - Form 9

**PART 69**

Ln	Acct	Description	Allocation	Total Interstate	Common Line		Switched Access		Special Access	B&C	IX	WBI
					BFP	Pay / Other	Local Sw	Information				
<u>Plant Non-Specific Expenses</u>												
124	6510	Other Prop Plant & Equip	L10	0	0	0	0	0	0		0	0
125	6530	Network Operations	L10	263,472	169,944	0	28,479	0	1,360	16,230	0	47,459
126	6540	Access	Direct	0							0	
126a	6540	Universal Service Assignment	Direct	405,642	405,642							
	6561	<u>Depreciation</u>										
127		Dep - Support Assets	L3	48,952	31,575	0	5,291	0	253	3,015	0	8,818
128		Dep - COE Switching	L4	145,654			145,654		0		0	0
129		Dep - COE Operator	L5	0			0	0	0		0	0
130		Dep - COE Transmission	L6	460,760	154,312		0	0	9,493	25,562	0	271,393
131		Dep - IOT	L8	0	0	0			0			
132		Dep - Cable & Wire Facilities	L9	756,750	640,311		0	0	829	55,520	0	60,090
133		Total 6561	L127-132	1,412,116	826,198	0	150,945	0	10,575	84,097	0	340,301
134	6562	Dep - Prop Held for Future Use	L19	0	0	0	0	0	0	0	0	0
135	6563	Amort - Tangible Assets	L16	0	0	0	0	0	0	0	0	0
136	6564	Amort - Intangible Assets	L17	0	0	0	0	0	0	0	0	0
137	6565	Amort - Acquisition Adjust	L21	0	0	0	0	0	0	0	0	0
138		Total Plant Non-Specific	L124-137 Less L133	2,081,230	1,401,784	0	179,424	0	11,935	100,327	0	387,760
<u>Customer Operations Expenses</u>												
139	6610	<u>Marketing</u>	L12	105,271	67,902	0	11,379	0	543	6,485	0	18,962
140	6621	<u>Operator</u>	Alloc 4	0			0	0			0	0
141		Outside Operator Services	Alloc 5	0			0	0			0	0
	6622	<u>Directory</u>										
142		Published Directory Expense	Direct	6,106				6,106				

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Attachment #2 - Form 10

**PART 69**

Ln	Acct	Description	Allocation	Total Interstate	Common Line		Switched Access		Special Access	B&C	IX	WBI
					BFP	Pay / Other	Local Sw	Information				
6623 Commercial Operations												
Cat 1 - Local Business Office												
End User Service Order Processing												
143		Presubscription	L13	151,925	129,234	0	21,657		1,034			
144		Message Tel	Direct	16,170							16,170	
145		Private Line	Direct	0							0	
146		Total	L143-145	168,095	129,234	0	21,657		1,034		16,170	
End User Payment and Collection												
147		Message Tel	Direct	907							907	
148		Private Line	Direct	0							0	
149		EUCL	Direct	362	362							
150		Total	L147-149	1,269	362						907	
End User Billing Inquiry												
151		Message Tel	Direct	21,090							21,090	
152		Private Line	Direct	0							0	
153		EUCL	Direct	0	0							
154		Total	L151-153	21,090	0						21,090	
IXC Service Order Processing												
155		Message Tel	L13	0	0	0	0		0			
156		Private Line	Direct	0						0		
157		Billing & Collection	Direct	0							0	
158		Total	L155-157	0	0	0	0		0	0	0	
IXC Payment and Collection												
159		Message Tel	L13	2,836	2,413	0	404		19			
160		Private Line	Direct	358						358		
161		Billing & Collection	Direct	298							298	
162		Total	L159-161	3,492	2,413	0	404		19	358	298	
IXC Billing Inquiry												
163		Message Tel	L13	0	0	0	0		0			
164		Private Line	Direct	0						0		
165		Billing & Collection	Direct	0							0	
166		Total	L163-165	0	0	0	0		0	0	0	
167		Future Use										
168		Total Category 1	L146,150,154,158,162,166	193,946	132,009	0	22,061		1,053	358	38,465	

Plant Date: Average 6/30/2013  
Expense Date: 12 Mo. Ending 6/30/2013

Citizens Telephone Company  
Study No.: 230473

Attachment #2 - Form 11

**PART 69**

Ln	Acct	Description	Allocation	Total Interstate	Common Line		Switched Access		Special Access	B&C	IX	WBI
					BFP	Pay / Other	Local Sw	Information	Transport			
		<u>Cat 2 - Revenue Accounting</u>										
169		Message Processing	Direct	22,930							22,930	
170		OB&C - Expense	Direct	60,044							60,044	
171		Future Use										
172		Future Use										
172		Carrier Access Billing	L11	45,397			13,823	0	660	7,878		23,036
174		Subscriber Line Charge	Direct	10,597	10,597							
175		Total Category 2	L169-174	138,968	10,597		13,823	0	660	7,878	82,974	23,036
176		Subtotal Customer Services	L140-142,168,175	339,020	142,606	0	35,884	6,106	1,713	8,236	121,439	0 23,036
		<u>Category 3 - Other Commercial</u>										
177		Total Category 3	L176	9,156	3,852	0	969	165	46	222	3,280	0 622
178		Total Customer Services	L176-177	348,176	146,458	0	36,853	6,271	1,759	8,458	124,719	0 23,658
179		Total Customer Operations	L139,178	453,447	214,360	0	48,232	6,271	2,302	14,943	124,719	0 42,620
180		Total Big Three Expenses	L123-126,179 (less L114)	2,249,028	1,502,115	0	127,024	6,271	21,070	102,792	124,719	0 365,037
180a		Total Big Three Expenses - Modified	L180 Less 112, 113, 139, 143, 158, 162, 166, 177	1,667,278	1,097,529	0	58,900	6,106	17,818	76,514	121,141	0 289,270
		<u>Corporate Operations Expenses</u>										
181	6710	Executive & Planning	L180	86,347	57,671	0	4,877	241	809	3,946	4,788	0 14,015
182	6720	General & Administrative	L180	651,357	435,039	0	36,788	1,816	6,102	29,770	36,121	0 105,721
182a		Disallowed Corp Operations Exp	L180	(27,468)	(27,468)	0						
183		Total Corporate Operations	L181-182	710,236	465,242	0	41,665	2,057	6,911	33,716	40,909	0 119,736
184		Total Operating Expenses	L123,138,179,183	4,371,380	2,793,555	0	319,634	8,328	38,556	220,605	165,628	0 825,074
		<u>Operating Taxes</u>										
185	7100	Other Operating Income Exp	L18	0	0	0	0	0	0	0	0	0 0
186	7240	Ad Valorem Taxes	L12	116,952	75,436	0	12,642	0	604	7,204	0	0 21,066
187	7370	Special Charges	L12	15,948	10,287	0	1,724	0	82	982	0	0 2,873
188		Total Operating Exp & Taxes	L184-187	4,504,280	2,879,278	0	334,000	8,328	39,242	228,791	165,628	0 849,013

Plant Date: Average 6/30/2013  
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Citizens Telephone Company  
Study No.: 230473

Attachment #2 - Form 12

**PART 69**

Ln	Acct	Description	Allocation	Total Interstate	Common Line		Switched Access		Special Access	B&C	IX	WBI
					BFP	Pay / Other	Local Sw	Information				
<u>Tax Adjustments</u>												
189	7210	Investment Tax Credits	L12	0	0	0	0	0	0	0	0	0
190		Future Use										
191		Total	L189-190	0	0	0	0	0	0	0	0	0
192	7340	AFUDC	L12	0	0	0	0	0	0	0	0	0
193		FIT Adjustments - Addbacks	L12	(503)	(324)	0	(54)	0	(3)	(31)	0	(91)
194		FIT Adjustments - Deductions	L12	0	0	0	0	0	0	0	0	0
195		Total FIT Adjustments	L193-194	(503)	(324)	0	(54)	0	(3)	(31)	0	(91)
196		SIT Adjustments - Addbacks	L12	0	0	0	0	0	0	0	0	0
197		SIT Adjustments - Deductions	L12	0	0	0	0	0	0	0	0	0
198		Total SIT Adjustments	L196-197	0	0	0	0	0	0	0	0	0
199	7500	Fixed Charges	L12	0	0	0	0	0	0	0	0	0
200	7540	Interest On Customer Dep	L12	637	411	0	69	0	3	39	0	115
<u>Rent Revenues Account 5240</u>												
201	2110	General Support Facilities	L3	0	0	0	0	0	0	0	0	0
202	2210	COE - Switching	L4	0			0		0		0	0
203	2220	COE - Operator Systems	L5	0			0	0			0	0
204	2230	COE - Transmission	L6	0	0		0		0		0	0
205	2310	Information Orig /Term	L8	0	0	0						
206	2410	Cable & Wire Facilities	L9	0	0		0		0		0	0
207		Total 5240	L201-206	0	0	0	0	0	0	0	0	0
208		Total Operating Exp & Taxes (Including 7540 / Net of 5240)	L188+200 Less 207	4,504,917	2,879,689	0	334,069	8,328	39,245	228,830	165,628	849,128

Plant Date: Average 6/30/2013  
Expense Date: 12 Mo. Ending 6/30/2013

Citizens Telephone Company  
Study No.: 230473

Attachment #3 - Form 13

**PART 36**

Ln	Acct	Description	Allocation	Total Company	Interstate InterLATA Message	Interstate InterLATA P/L	Interstate IntraLATA Message	Interstate IntraLATA P/L	Intrastate InterLATA Message	Intrastate InterLATA P/L	Intrastate IntraLATA Message	Intrastate IntraLATA P/L	EAS	Local
1	2111	Land	L10	511,443	126,031	40,177	0	0	29,858	273	42,688	5,573	0	266,843
2		General Support	L10	8,423,256	2,075,684	661,698	0	0	491,757	4,496	703,048	91,784	0	4,394,789
2a		General Purpose Computer	L10	0	0	0	0	0	0	0	0	0	0	0
3	2110	Land & General Support	L1-2	8,934,699	2,201,715	701,875	0	0	521,615	4,769	745,736	97,357	0	4,661,632
4	2210	COE - Switching	L45	5,717,440	2,941,663		0		176,023		395,167		0	2,204,587
5	2220	COE - Operator Systems	L50	0	0		0		0		0		0	0
6	2230	COE - Transmission	L60	11,977,229	2,075,184	3,762,008	0	0	545,457	7,971	785,203	177,933	0	4,623,473
7		Total COE	L4-6	17,694,669	5,016,847	3,762,008	0	0	721,480	7,971	1,180,370	177,933	0	6,828,060
8	2310	Information Orig /Term	L66	0	0		0		0		0		0	0
9	2410	Cable & Wire Facilities	L74	66,047,235	15,619,085	2,816,432	0	0	4,167,444	36,723	5,809,162	734,565	0	36,863,824
10		Total COE, IOT & C&WF	L7-9	83,741,904	20,635,932	6,578,440	0	0	4,888,924	44,694	6,989,532	912,498	0	43,691,884
11	2680	Capital Leases	L81	0	0	0	0	0	0	0	0	0	0	0
12	2680	Leasehold Improvements	L88	0	0	0	0	0	0	0	0	0	0	0
13	2680	Amortizable Tangibles	L11-12	0	0	0	0	0	0	0	0	0	0	0
14	2690	Intangibles	L40	0	0	0	0	0	0	0	0	0	0	0
15	2001	Plant In Service	L3, 10, 13, 14	92,676,603	22,837,647	7,280,315	0	0	5,410,539	49,463	7,735,268	1,009,855	0	48,353,516
16	2002	Prop Held For Future Use	L15	0	0	0	0	0	0	0	0	0	0	0
17	2003	Plant Under Construction	L15	618,759	152,476	48,607	0	0	36,124	330	51,645	6,742	0	322,835
18	2005	Plant Acquisition Adjustment	L15	0	0	0	0	0	0	0	0	0	0	0
19	1220	Material & Supplies	L9	1,115,859	263,882	47,583	0	0	70,408	620	98,145	12,410	0	622,811
20	1402	Class B RTB Stock	L15	0	0	0	0	0	0	0	0	0	0	0
21	1410	Other Noncurrent Assets	L175	0	0	0	0	0	0	0	0	0	0	0
22	1438	Deferred Maint & Retirements	L95	0	0	0	0	0	0	0	0	0	0	0
23	1439	Def Non-Capital Equal Access	Alloc 13	0	0		0		0		0			0
24	1500	Other Jurisdictional Assets	Alloc 19	0	0	0	0	0	0	0	0	0	0	0
25	CWC	Cash Working Capital	L189	398,219	123,858	24,076	0	0	24,480	151	38,251	3,061	0	184,342

Plant Date: Average 6/30/2013  
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Citizens Telephone Company  
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Attachment #3 - Form 14

**PART 36**

Ln	Acct	Description	Allocation	Total Company	Interstate InterLATA Message	Interstate InterLATA P/L	Interstate IntraLATA Message	Interstate IntraLATA P/L	Intrastate InterLATA Message	Intrastate InterLATA P/L	Intrastate IntraLATA Message	Intrastate IntraLATA P/L	EAS	Local
26	3100	Depreciation Reserve	L102	56,171,559	13,991,783	4,686,968	0	0	3,233,644	29,662	4,647,911	607,452	0	28,974,139
27	3200	Res - Prop Held for Future Use	L16	0	0	0	0	0	0	0	0	0	0	0
28	3400	Res - Capital leases	L13	0	0	0	0	0	0	0	0	0	0	0
29	3400	Res - Leasehold Improvments	L13	0	0	0	0	0	0	0	0	0	0	0
30	3500	Res - Intangible	L14	0	0	0	0	0	0	0	0	0	0	0
31	3600	Res - Plant Acquisiton Adj	L15	0	0	0	0	0	0	0	0	0	0	0
32		Total Reserves	L 26-31	56,171,559	13,991,783	4,686,968	0	0	3,233,644	29,662	4,647,911	607,452	0	28,974,139
33	4040	Customer Deposits	L15	30,989	7,636	2,434	0	0	1,809	17	2,587	338	0	16,168
34	4100	Current Deferred Op Taxes	L109	0	0	0	0	0	0	0	0	0	0	0
35	4310	Other Long Term Liabilities	L175	0	0	0	0	0	0	0	0	0	0	0
36	4340	Non-Current Def Oper Taxes	L116	7,576,440	1,867,001	595,163	0	0	442,321	4,044	632,371	82,557	0	3,952,983
37	4360	Other Deferred Credits	Alloc 48	0	0	0	0	0	0	0	0	0	0	0
38	4370	Oth Juris Liab & Def Credits	Alloc 41	0	0	0	0	0	0	0	0	0	0	0
39		Net Investment	L15-25 Less L32-38	31,030,452	7,511,443	2,116,016	0	0	1,863,777	16,841	2,640,440	341,721	0	16,540,214
40		Total 2001 Less 2690	L 3, 10, 13	92,676,603	22,837,647	7,280,315	0	0	5,410,539	49,463	7,735,268	1,009,855	0	48,353,516
41		Total 2001 Less Associated Res	L15-19,24 Less L32,34 36-38	30,663,222	7,395,221	2,094,374	0	0	1,841,106	16,707	2,604,776	338,998	0	16,372,040

Plant Date: Average 6/30/2013  
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Citizens Telephone Company  
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Attachment #3 - Form 15

**PART 36**

Ln	Acct	Description	Allocation	Total Company	Interstate InterLATA Message	Interstate InterLATA P/L	Interstate IntraLATA Message	Interstate IntraLATA P/L	Intrastate InterLATA Message	Intrastate InterLATA P/L	Intrastate IntraLATA Message	Intrastate IntraLATA P/L	EAS	Local
<b><u>Central Office Switching - Acct 2210</u></b>														
42	2210	Cat 2 - Tandem Switching	Alloc 2	0	0		0		0		0		0	0
43	2210	Cat 3 - Local Switching	Alloc 3	5,717,440	2,941,663		0		176,023		395,167		0	2,204,587
44	2210	Cat 5 - Equal Access	Alloc 13	0	0		0		0		0			0
45		Total 2210	L42-44	5,717,440	2,941,663		0		176,023		395,167		0	2,204,587
<b><u>Central Office Operator Systems - Acct 2220</u></b>														
2220		Cat 1 - Operator Systems												
46		Intercept Boards	Alloc 24	0	0		0		0		0		0	0
47		Information Boards	Alloc 47	0	0		0		0		0		0	0
48		Service Observing Boards	Alloc 67	0	0		0		0		0		0	0
49		Other Boards	Alloc 1	0	0		0		0		0		0	0
50		Total 2220	L46-49	0	0		0		0		0		0	0
<b><u>Central Office Transmission - Acct 2230</u></b>														
51	2230	Cat 4.11 - Wdbd Exch Ln xDSL	Alloc 4	3,438,176		3,438,176		0		0		0	0	0
52	2230	Cat 4.121 - Exch Trunk EAS	Alloc 5	0									0	0
53	2230	Cat 4.122 - Exch Trunk Toll	Alloc 6	0	0		0		0		0		0	0
54	2230	Cat 4.123 - Exch Trunk Spl	Alloc 7	0		0		0		0		0		0
55	2230	Cat 4.13 - Exch Ln Circuit	Alloc 8	7,835,110	1,954,919	10,288	0	0	521,784	2,058	726,800	3,087	0	4,616,174
56	2230	Cat 4.21 - IX Cct - Other Co	Alloc 9	0	0	0	0	0						0
57	2230	Cat 4.22 - IX Cct - Wdbd	Alloc 10	493,927	0	309,009	0	0	0	4,866	0	172,753	0	7,299
58	2230	Cat 4.23 - IX Cct - Other	Alloc 11	210,016	120,265	4,535	0	0	23,673	1,047	58,403	2,093	(0)	0
59	2230	Cat 4.3 - Host Remote	Alloc 12	0	0		0		0		0		0	0
60		Total 2230	L51-59	11,977,229	2,075,184	3,762,008	0	0	545,457	7,971	785,203	177,933	(0)	4,623,473

Plant Date: Average 6/30/2013  
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Citizens Telephone Company  
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Attachment #3 - Form 16

**PART 36**

Ln	Acct	Description	Allocation	Total Company	Interstate InterLATA Message	Interstate InterLATA P/L	Interstate IntraLATA Message	Interstate IntraLATA P/L	Intrastate InterLATA Message	Intrastate InterLATA P/L	Intrastate IntraLATA Message	Intrastate IntraLATA P/L	EAS	Local
<b><u>Information Origination / Termination - Acct 2310</u></b>														
61	2351	Cat 1 - Pub Tel ( Less Coinless)	Alloc 14	0	0		0		0		0		0	0
62	2351	Cat 1 - Pub Tel (Coinless )	Alloc 15	0	0		0		0		0		0	0
63	2362	Cat 1 - Other Terminal Equip	Alloc 14	0	0		0		0		0		0	0
64		Total Category 1	L61-63	0	0		0		0		0		0	0
65		Cat 2 - Customer Premise	Alloc 16	0					0		0		0	0
66		Total 2310	L64-65	0	0		0		0		0		0	0
<b><u>Cable and Wire Facilities - Acct 2410</u></b>														
67	2410	Cat 1 - Exch Ln CWF	Alloc 17	62,518,718	15,598,894	82,094	0	0	4,163,470	16,419	5,799,357	24,628	0	36,833,856
68	2410	Cat 2.1 - Exch Trk CWF - EAS	Alloc 5	0									0	0
69	2410	Cat 2.2 - Exch Trk CWF - Toll	Alloc 6	0	0		0		0		0		0	0
70	2410	Cat 2.3 - Exch Trk CWF - Spl	Alloc 7	1,463,879		1,463,879	0	0		0		0		0
71	2410	Cat 2.4 - Exch Trk CWF - Wb	Alloc 10	2,027,962	0	1,268,727	0	0	0	19,979	0	709,288	0	29,968
72	2410	Cat 3 - IX C&WF	Alloc 18	36,676	20,191	1,732	0	0	3,974	325	9,805	649	0	(0)
73	2410	Cat 4 - Host / Remote C&WF	Alloc 12	0	0		0		0		0		0	0
74		Total 2410	L67-73	66,047,235	15,619,085	2,816,432	0	0	4,167,444	36,723	5,809,162	734,565	0	36,863,824



Plant Date: Average 6/30/2013  
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Citizens Telephone Company  
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Attachment #3 - Form 17

**PART 36**

Ln	Acct	Description	Allocation	Total Company	Interstate InterLATA Message	Interstate InterLATA P/L	Interstate IntraLATA Message	Interstate IntraLATA P/L	Intrastate InterLATA Message	Intrastate InterLATA P/L	Intrastate IntraLATA Message	Intrastate IntraLATA P/L	EAS	Local
<b><u>Tangible Assets - Capital Leases - Acct 2680</u></b>														
75	2110	General Support Facilities	L3	0	0	0	0	0	0	0	0	0	0	0
76	2210	COE - Switching	L4	0	0		0		0		0		0	0
77	2220	COE - Operator Systems	L5	0	0		0		0		0		0	0
78	2230	COE - Transmission	L6	0	0	0	0	0	0	0	0	0	0	0
79	2310	Information Orig /Term	L8	0	0		0		0		0		0	0
80	2410	Cable & Wire Facilities	L9	0	0	0	0	0	0	0	0	0	0	0
81	Total	2681	L75-80	0	0	0	0	0	0	0	0	0	0	0
<b><u>Tangible Assets - Leasehold Improvements - Acct 2680</u></b>														
82	2110	General Support Facilities	L3	0	0	0	0	0	0	0	0	0	0	0
83	2210	COE - Switching	L4	0	0		0		0		0		0	0
84	2220	COE - Operator Systems	L5	0	0		0		0		0		0	0
85	2230	COE - Transmission	L6	0	0	0	0	0	0	0	0	0	0	0
86	2310	Information Orig /Term	L8	0	0		0		0		0		0	0
87	2410	Cable & Wire Facilities	L9	0	0	0	0	0	0	0	0	0	0	0
88	Total	2682	L82-87	0	0	0	0	0	0	0	0	0	0	0
<b><u>Deferred Maint &amp; Retirements Acct 1438</u></b>														
89	2110	General Support Facilities	L3	0	0	0	0	0	0	0	0	0	0	0
90	2210	COE - Switching	L4	0	0		0		0		0		0	0
91	2220	COE - Operator Systems	L5	0	0		0		0		0		0	0
92	2230	COE - Transmission	L6	0	0	0	0	0	0	0	0	0	0	0
93	2310	Information Orig /Term	L8	0	0		0		0		0		0	0
94	2410	Cable & Wire Facilities	L9	0	0	0	0	0	0	0	0	0	0	0
95	Total	1438	L89-94	0	0	0	0	0	0	0	0	0	0	0

Plant Date: Average 6/30/2013  
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Citizens Telephone Company  
Study No.: 230473

Attachment #3 - Form 18

**PART 36**

Ln	Acct	Description	Allocation	Total Company	Interstate InterLATA Message	Interstate InterLATA P/L	Interstate IntraLATA Message	Interstate IntraLATA P/L	Intrastate InterLATA Message	Intrastate InterLATA P/L	Intrastate IntraLATA Message	Intrastate IntraLATA P/L	EAS	Local
<b><u>Accumulated Depreciation - Acct 3100</u></b>														
96	2110	General Support Facilities	L3	6,934,860	1,708,909	544,775	0	0	404,863	3,702	578,819	75,566	0	3,618,226
97	2210	COE - Switching	L4	4,158,784	2,139,724		0		128,037		287,439		0	1,603,584
98	2220	COE - Operator Systems	L5	0	0		0		0		0		0	0
99	2230	COE - Transmission	L6	8,177,995	1,416,926	2,568,681	0	0	372,435	5,443	536,133	121,492	0	3,156,885
100	2310	Information Orig /Term	L8	0	0		0		0		0		0	0
101	2410	Cable & Wire Facilities	L9	36,899,920	8,726,224	1,573,512	0	0	2,328,309	20,517	3,245,520	410,394	0	20,595,444
102	Total 3100		L96-101	56,171,559	13,991,783	4,686,968	0	0	3,233,644	29,662	4,647,911	607,452	0	28,974,139
<b><u>Net Current Deferred Operating Income Taxes - Acct 4100</u></b>														
103	2110	General Support Facilities	L3	0	0	0	0	0	0	0	0	0	0	0
104	2210	COE - Switching	L4	0	0		0		0		0		0	0
105	2220	COE - Operator Systems	L5	0	0		0		0		0		0	0
106	2230	COE - Transmission	L6	0	0	0	0	0	0	0	0	0	0	0
107	2310	Information Orig /Term	L8	0	0		0		0		0		0	0
108	2410	Cable & Wire Facilities	L9	0	0	0	0	0	0	0	0	0	0	0
109	Total 4100		L103-108	0	0	0	0	0	0	0	0	0	0	0
<b><u>Net Noncurrent Deferred Operating Income Taxes - Acct 4340</u></b>														
110	2110	General Support Facilities	L3	692,373	170,617	54,390	0	0	40,421	370	57,789	7,544	0	361,242
111	2210	COE - Switching	L4	469,965	241,800		0		14,469		32,482		0	181,214
112	2220	COE - Operator Systems	L5	0	0		0		0		0		0	0
113	2230	COE - Transmission	L6	984,543	170,583	309,242	0	0	44,837	655	64,545	14,626	0	380,055
114	2310	Information Orig /Term	L8	0	0		0		0		0		0	0
115	2410	Cable & Wire Facilities	L9	5,429,559	1,284,001	231,531	0	0	342,594	3,019	477,555	60,387	0	3,030,472
116	Total 4340		L110-115	7,576,440	1,867,001	595,163	0	0	442,321	4,044	632,371	82,557	0	3,952,983

Plant Date: Average 6/30/2013  
Expense Date: 12 Mo. Ending 6/30/2013

Citizens Telephone Company  
Study No.: 230473

Attachment #3 - Form 19

**PART 36**

Ln	Acct	Description	Allocation	Total Company	Interstate InterLATA Message	Interstate InterLATA P/L	Interstate IntraLATA Message	Interstate IntraLATA P/L	Intrastate InterLATA Message	Intrastate InterLATA P/L	Intrastate IntraLATA Message	Intrastate IntraLATA P/L	EAS	Local
<b><u>Plant Specific Expenses</u></b>														
117	6110	Network Support	L3	94,000	23,164	7,384	0	0	5,488	50	7,846	1,024	0	49,044
118	6120	General Support	L3	865,772	213,346	68,012	0	0	50,544	462	72,262	9,434	0	451,712
119	6210	COE - Switching - Eq. Access	Alloc 13	0	0		0		0		0			0
120	6210	COE - Switching - All Other	L7	51,510	14,604	10,951	0	0	2,100	23	3,436	518	0	19,878
121	6220	COE - Operator Systems	L7	0	0	0	0	0	0	0	0	0	0	0
122	6230	COE - Transmission	L7	617,500	175,075	131,285	0	0	25,178	278	41,192	6,209	0	238,283
123		Total COE	L119-122	669,010	189,679	142,236	0	0	27,278	301	44,628	6,727	0	258,161
124	6310	IOT - Other	L64	0	0		0		0		0		0	0
125	6310	IOT - Customer Premise	Alloc 16	0					0		0		0	0
126		Total 6310	L124-125	0	0		0		0		0		0	0
127	6410	Cable & Wire Facilities	L9	1,729,130	408,911	73,735	0	0	109,105	961	152,085	19,231	0	965,102
128		Total Plant Specific	L117,118,123,126-127	3,357,912	835,100	291,367	0	0	192,415	1,774	276,821	36,416	0	1,724,019

Plant Date: Average 6/30/2013  
Expense Date: 12 Mo. Ending 6/30/2013

Citizens Telephone Company  
Study No.: 230473

Attachment #3 - Form 20

**PART 36**

Ln	Acct	Description	Allocation	Total Company	Interstate InterLATA Message	Interstate InterLATA P/L	Interstate IntraLATA Message	Interstate IntraLATA P/L	Intrastate InterLATA Message	Intrastate InterLATA P/L	Intrastate IntraLATA Message	Intrastate IntraLATA P/L	EAS	Local
<b><u>Plant Non-Specific Expenses</u></b>														
129	6510	Other Prop Plant & Equip	L15	0	0	0	0	0	0	0	0	0	0	0
130	6530	Network Operations	L10	810,737	199,784	63,688	0	0	47,332	433	67,668	8,834	0	422,998
131	6540	Access	Alloc 20	0	0	0	0	0	0	0	0	0	0	0
131a	6540	Universal Service Assignment	Alloc 35	405,642	405,642		0		0		0			
	6561	<u>Depreciation</u>												
132		Dep - Support Assets	L3	150,632	37,119	11,833	0	0	8,794	80	12,573	1,641	0	78,592
133		Dep - COE Switching	L4	283,094	145,654		0		8,716		19,566		0	109,158
134		Dep - COE Operator	L5	0	0		0		0		0		0	0
135		Dep - COE Transmission	L6	945,425	163,805	296,955	0	0	43,056	629	61,980	14,045	0	364,955
136		Dep - IOT	L8	0	0		0		0		0		0	0
137		Dep - Cable & Wire Facilities	L9	2,711,139	641,140	115,610	0	0	171,067	1,507	238,457	30,153	0	1,513,205
138		Total 6561	L132-137	4,090,290	987,718	424,398	0	0	231,633	2,216	332,576	45,839	0	2,065,910
139	6562	Dep - Prop Held for Fut Use	L15	0	0	0	0	0	0	0	0	0	0	0
140	6563	Amort - Tangible Assets	L13	0	0	0	0	0	0	0	0	0	0	0
141	6564	Amort - Intangible Assets	L14	0	0	0	0	0	0	0	0	0	0	0
142	6565	Amort - Acquisition Adjust	L15	0	0	0	0	0	0	0	0	0	0	0
143		Total Plant Non-Specific	L129-142 Less 138	5,306,669	1,593,144	488,086	0	0	278,965	2,649	400,244	54,673	0	2,488,908
<b><u>Customer Operations Expenses</u></b>														
144	6610	Marketing	Alloc 43	348,609	105,271	0	0	0	33,400	0	53,939	0	0	155,999
145	6621	Operator	L50	0	0		0		0		0		0	0
146		Outside Operator Services	Alloc 42	32,979	0		0		0		0		0	32,979
	6622	<u>Directory</u>												
147		Classified	Alloc 22	24,364										24,364
148		TWX	Alloc 23	0	0	0	0	0	0	0	0	0	0	0
149		Alpha	Alloc 24	27,041	6,106		0		1,265		2,972		0	16,698
150		Foreign	Alloc 25	0	0		0		0		0		0	0
151		Total 6622	L147-150	51,405	6,106	0	0	0	1,265	0	2,972	0	0	41,062

Plant Date: Average 6/30/2013  
Expense Date: 12 Mo. Ending 6/30/2013

Citizens Telephone Company  
Study No.: 230473

Attachment #3 - Form 21

**PART 36**

Ln	Acct	Description	Allocation	Total Company	Interstate InterLATA Message	Interstate InterLATA P/L	Interstate IntraLATA Message	Interstate IntraLATA P/L	Intrastate InterLATA Message	Intrastate InterLATA P/L	Intrastate IntraLATA Message	Intrastate IntraLATA P/L	EAS	Local
<b>6623 Commercial Operations</b>														
<b><u>Cat 1 - Local Business Office</u></b>														
		End User service order processing												
152		Presubscription	Alloc 26	151,925	151,925									0
153		Directory Advertising	Alloc 27	251										251
154		All other	Alloc 28	144,528	16,170	0	0	0	1,128	0	3,886	0		123,344
155		End User payment & collection	Alloc 21	3,751	1,269	0	0	0	189	0	589	1		1,703
156		End User billing inquiry	Alloc 30	189,709	21,090	0	0	0	5,066	0	21,090	0		142,463
157		IXC service order processing	Alloc 32	11,150	0	0	0	0	11,150	0	0	0		0
158		IXC payment and collection	Alloc 33	5,119	3,134	358	0	0	1,557	23	47	0		0
159		IXC billing inquiry	Alloc 34	405	0	0	0	0	405	0	0	0		0
160		Future Use												
161		Total Category 1	L152-160	506,838	193,588	358	0	0	19,495	23	25,612	1	0	267,761
<b><u>Cat 2 - Revenue Accounting</u></b>														
162		Message Processing	Alloc 36	107,401	22,930		0		7,871		76,600		0	0
163		OB&C - Expense	Alloc 38	201,325	60,044		0		35,320		35,320		0	70,641
164		Future Use												
165		Future Use												
166		Future Use												
167		Carrier Access Billing	Alloc 44	90,793	45,397		0		22,698		22,698			0
168		Subscriber Line Charge	Alloc 29	10,597	10,597		0		0		0			0
169		Total Category 2	L162-168	410,116	138,968	0	0	0	65,889	0	134,618	0	0	70,641
170		Subtotal Categories 1 & 2	L161,169	916,954	332,556	358	0	0	85,384	23	160,230	1	0	338,402

Plant Date: Average 6/30/2013  
Expense Date: 12 Mo. Ending 6/30/2013

Citizens Telephone Company  
Study No.: 230473

Attachment #3 - Form 22

**PART 36**

Ln	Acct	Description	Allocation	Total Company	Interstate InterLATA Message	Interstate InterLATA P/L	Interstate IntraLATA Message	Interstate IntraLATA P/L	Intrastate InterLATA Message	Intrastate InterLATA P/L	Intrastate IntraLATA Message	Intrastate IntraLATA P/L	EAS	Local
<b><u>Category 3 - Other Commercial</u></b>														
171		Telcom Relay Service	Alloc 45	9,156	9,156		0		0		0			0
172		Other	L170	0	0	0	0	0	0	0	0	0	0	0
173		Total Commercial Operations	L170-172	926,110	341,712	358	0	0	85,384	23	160,230	1	0	338,402
174		Total Customer Operations	L144-146,151,173	1,359,103	453,089	358	0	0	120,049	23	217,141	1	0	568,442
175		Total Big Three Expenses	L123,126-127,130,174 (less L119)	4,567,980	1,251,463	280,017	0	0	303,764	1,718	481,522	34,793	0	2,214,703
<b><u>Corporate Operations Expenses</u></b>														
176	6710	Executive & Planning	L175	257,550	70,559	15,788	0	0	17,127	97	27,149	1,962	0	124,868
	6720	General & Administrative												
177		Other Direct	Alloc 46	59,942	59,942	0	0	0	0	0	0	0	0	0
178		Direct to EAS	Alloc 31	0									0	0
179		Other	L175	1,764,027	483,280	108,135	0	0	117,305	663	185,950	13,436	0	855,258
180		Total 6720	L177-179	1,823,969	543,222	108,135	0	0	117,305	663	185,950	13,436	0	855,258
181		Total Corporate Operations	L176,180	2,081,519	613,781	123,923	0	0	134,432	760	213,099	15,398	0	980,126
182		Total Operating Expenses	L128,143,174,181	12,105,203	3,495,114	903,734	0	0	725,861	5,206	1,107,305	106,488	0	5,761,495
<b><u>Operating Taxes</u></b>														
183	7100	Other Operating Income Exp	L15	0	0	0	0	0	0	0	0	0	0	0
184	7240	Ad Valorem Taxes - Allocated	L15	327,067	80,597	25,693	0	0	19,094	175	27,299	3,564	0	170,645
185	7240	Ad Valorem Taxes - Direct	Alloc 40	10,662	10,662	0	0	0	0	0	0	0	0	0
186		Total 7240	L184-185	337,729	91,259	25,693	0	0	19,094	175	27,299	3,564	0	170,645
187	7370	Special Charges	L181	45,000	13,269	2,679	0	0	2,906	16	4,607	333	0	21,190
188		Total Operating Exp & Taxes	L182,183,186,187	12,487,932	3,599,642	932,106	0	0	747,861	5,397	1,139,211	110,385	0	5,953,330
189		Total Operating Exp & Taxes (Less Depreciation)	L188 Less 138-142	8,397,642	2,611,924	507,708	0	0	516,228	3,181	806,635	64,546	0	3,887,420

Plant Date: Average 6/30/2013  
Expense Date: 12 Mo. Ending 6/30/2013

Citizens Telephone Company  
Study No.: 230473

Attachment #3 - Form 23

**PART 36**

Ln	Acct	Description	Allocation	Total Company	Interstate InterLATA Message	Interstate InterLATA P/L	Interstate IntraLATA Message	Interstate IntraLATA P/L	Intrastate InterLATA Message	Intrastate InterLATA P/L	Intrastate IntraLATA Message	Intrastate IntraLATA P/L	EAS	Local
<b><u>Tax Adjustments</u></b>														
190	7210	Investment Tax Credits	L15	0	0	0	0	0	0	0	0	0	0	0
191		Future Use												
192		Total	L190-191	0	0	0	0	0	0	0	0	0	0	0
193	7340	AFUDC	L17	0	0	0	0	0	0	0	0	0	0	0
194		FIT Adjustments - Addbacks	L15	(1,547)	(381)	(122)	0	0	(90)	(1)	(129)	(17)	0	(807)
195		FIT Adjustments - Deductions	L15	0	0	0	0	0	0	0	0	0	0	0
196		Total FIT Adjustments	L194-195	(1,547)	(381)	(122)	0	0	(90)	(1)	(129)	(17)	0	(807)
197		SIT Adjustments - Addbacks	L15	0	0	0	0	0	0	0	0	0	0	0
198		SIT Adjustments - Deductions	L15	0	0	0	0	0	0	0	0	0	0	0
199		Total SIT Adjustments	L197-198	0	0	0	0	0	0	0	0	0	0	0
200	7500	Fixed Charges	L41	0	0	0	0	0	0	0	0	0	0	0
201	7540	Interest On Customer Dep	L41	2,058	496	141	0	0	124	1	175	23	0	1,098
<b><u>Rent Revenues Account 5240</u></b>														
202	2110	General Support Facilities	L3	0	0	0	0	0	0	0	0	0	0	0
203	2210	COE - Switching	L4	0	0		0		0		0		0	0
204	2220	COE - Operator Systems	L5	0	0		0		0		0		0	0
205	2230	COE - Transmission	L6	0	0	0	0	0	0	0	0	0	0	0
206	2310	Information Orig /Term	L8	0	0		0		0		0		0	0
207	2410	Cable & Wire Facilities	L9	0	0	0	0	0	0	0	0	0	0	0
208		Total 5240	L202-207	0	0	0	0	0	0	0	0	0	0	0
209		Total Operating Exp & Taxes (Including 7540 / Net of 5240)	L188+201 Less 208	12,489,990	3,600,138	932,247	0	0	747,985	5,398	1,139,386	110,408	0	5,954,428

Plant Date: Average 6/30/2013  
Expense Date: 12 Mo. Ending 6/30/2013

**Citizens Telephone Company**  
**Study No.: 230473**

Attachment #3 - Form 12

**LOOPS / CIRCUITS**

	Total Company	Message	Interstate InterLATA P/L	Interstate IntraLATA P/L	Intrastate InterLATA P/L	Intrastate IntraLATA P/L	Local P/L	Total P/L
1 Loops	15,231	15,201	20	0	4	6	0	30
2 Circuits	602	580	13	0	3	6	0	22
3 Circuit Miles	2,378.84	2,203.34	112.32	0.00	21.06	42.12	0.00	175.50
4 Wideband Channels	203	0	127	0	2	71	3	203
5 STP Circuit Miles	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
6 Percent of STP Circuit Miles to Total	0.000000		0.000000	0.000000	0.000000	0.000000	0.000000	0.000000

**COMMERCIAL ALLOCATORS**

	Total Company	Interstate InterLATA Message	Interstate InterLATA P/L	Interstate IntraLATA Message	Interstate IntraLATA P/L	Intrastate InterLATA Message	Intrastate InterLATA P/L	Intrastate IntraLATA Message	Intrastate IntraLATA P/L	EAS	Local
7 Billed Messages	493,585	105,379		0		36,174		352,032		0	0
8 Other Units	0	0		0		0		0		0	0
9 Information Units	0	0		0		0		0		0	0
10 Future Use											
11 TWX Connections	0	0	0	0	0	0	0	0	0	0	0
12 TWX Minutes of Use	0	0	0	0	0	0	0	0	0	0	0
13 Foreign Directory Cost	0	0		0		0		0		0	
14 Marketing Billing	817,599	246,894	0	0	0	78,334	0	126,505	0	0	365,866
15 OB&C Expense	201,325	60,044		0		35,320		35,320		0	70,641

**FIXED CHARGES / TAXES**

	Total Company
16 Account 7210 - Amort of Inv Tax Credit	0
17 Account 7340 - AFUDC	0
18 Account 7500 - Fixed Charges	0
19 Account 7540 - Interest on Customer Deposits	2,058
20 FIT Adjustment - Addbacks	1,547
21 FIT Adjustment - Deducts	0
22 SIT Adjustment - Addbacks	0
23 SIT Adjustment - Deducts	0
24 Account 7100	0

**MISCELLANEOUS DATA**

	Total Company
25 STP Portion of COE Category 2	0.000000
26 DS1/VG Multiplexer, Account 2230, Category 4.23	0.000000
27 Account 6210, Common Channel Signalling Expense to Total 6210	0.350492



TRAFFIC FACTORS

	Interstate InterLATA	Interstate IntraLATA	State InterLATA	State IntraLATA	EAS	Local	Total
1 Tandem Switching Factor	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
2 Weighted Dem	0.514507	0.000000	0.030787	0.069116	0.000000	0.385590	1.000000
3 Wideband Exch Line xDSL Circuit Factor	1.000000	0.000000	0.000000	0.000000	0.000000	0.000000	1.000000
4 Exchange Trunk Toll Factor	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
5 Subscriber Plant Factor	0.250000	0.000000	0.066727	0.092945	0.000000	0.590328	1.000000
6 Conversation Minute Factor	0.594370	0.000000	0.116995	0.288635	0.000000		1.000000
7 Conversation Minute Miles Factor	0.594370	0.000000	0.116995	0.288635	0.000000		1.000000
8 Host Remote Factor	0.225804	0.000000	0.046776	0.109925	0.000000	0.617495	1.000000
9 Subscriber Line Usage Factor	0.225804	0.000000	0.046776	0.109925	0.000000	0.617495	1.000000
10 Exchange Trunk Special Factor	1.000000	0.000000	0.000000	0.000000		0.000000	1.000000
11 Equal Access Factor	0.828395	0.000000	0.171605	0.000000	0		1.000000
12 Coinless Pay MOU Factor	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
13 IOT Category 2 Factor			0.000000	0.000000	0.000000	1.000000	1.000000
14 Wideband Conversation Minute Miles	0.000000	0.000000	0.000000	0.000000	0.000000		0.000000
15 Carrier Access Billing Factor	0.500000	0.000000	0.250000	0.250000			1.000000
16 Service Observing BD Factor	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000

Plant Date: Average 12/31/2011  
Expense Date: 12 Mo. Ending 12/31/2011

**Citizens Telephone Company**  
**Study No.: 230473**

Attachment #4 - Form 1

**SUMMARY DEVELOPMENT OF INTERSTATE REVENUE REQUIREMENT**  
**CALCULATED AT 11.25 % RATE OF RETURN**

	Source	Common Line	Local Switching	Traffic Sensitive Information	Transport	Special Access	WBI	Total Access	Total Company
1. Plant in Service	Part 69, Form 1, Ln 18	18,536,275	3,134,467	0	145,409	1,782,126	5,115,970	28,714,247	88,427,043
2. Plant Under Construction	Part 69, Form 1, Ln 20	71,372	12,069	0	560	6,862	19,699	110,562	340,481
3. Net Investment	Part 69, Form 2, Ln 43	6,756,757	608,039	0	42,444	635,636	1,571,079	9,613,955	30,991,767
4. Rate of Return	11.25 % Authorized	0.1125000	0.1125000	0.1125000	0.1125000	0.1125000	0.1125000		
5. Return	(Line 3 x 4)	760,135	68,404	0	4,775	71,509	176,746	1,081,569	
6. AFUDC	Part 69, Form 10, Ln 192	0	0	0	0	0	0	0	0
7. Net Return	(Lines 5 - 6)	760,135	68,404	0	4,775	71,509	176,746	1,081,569	
8. Fixed Charges	Part 69, Form 10, Ln 199	0	0	0	0	0	0	0	0
9. Investment Tax Credit	Part 69, Form 10, Ln 191	0	0	0	0	0	0	0	0
10. Other FIT Adjustments	Part 69, Form 10, Ln 195	(324)	(55)	0	(3)	(31)	(90)	(503)	(1,547)
11. Subject to FIT	(Lines 5-8-9-10)	760,459	68,459	0	4,778	71,540	176,836	1,082,072	
12. Federal Income Tax @ 53.84615%		409,478	36,863	0	2,573	38,522	95,219	582,654	
13. Other SIT Adjustments	Part 69, Form 10, Ln 198	0	0	0	0	0	0	0	0
14. Subject to SIT	(Lines 11+12-13)	1,169,937	105,322	0	7,351	110,062	272,055	1,664,726	
15. State Income Tax @ 7.41138%		86,708	7,806	0	545	8,157	20,163	123,379	
16. Return + FIT + SIT	(Lines 5-9+12+15-6)	1,256,321	113,073	0	7,893	118,188	292,128	1,787,602	
17. Expenses and Taxes	Part 69, Form 10, Ln 208	2,868,936	328,790	7,944	35,246	214,046	767,093	4,222,055	12,016,827
18. Subtotal	(Lines 16+17)	4,125,257	441,863	7,944	43,139	332,234	1,059,221	6,009,657	
19. Gross Receipts Tax @ 0.00000%		0	0	0	0	0	0	0	
20. Subtotal	(Line 18+19)	4,125,257	441,863	7,944	43,139	332,234	1,059,221	6,009,658	
21. Psc Fee @ 0.00000%		0	0	0	0	0	0	0	
22. Total Revenue Requirement	(Lines 16+17+19+21)	4,125,257	441,863	7,944	43,139	332,234	1,059,221	6,009,658	

Plant Date: Average 12/31/2011  
Expense Date: 12 Mo. Ending 12/31/2011

**Citizens Telephone Company**  
**Study No.: 230473**

Attachment #4 - Form 2

**SUMMARY DEVELOPMENT OF INTERSTATE REVENUE REQUIREMENT  
CALCULATED AT 11.25 % RATE OF RETURN**

	Source	Common Line	Local Switching	Traffic Sensitive Information	Transport	Special Access	WBI	Total Access	Total Company
22. Total Revenue Requirement	(Lines16+17+19+21)	4,125,257	441,863	7,944	43,139	332,234	1,059,221	6,009,658	
23. Revenue attributable to Local Switching Support per NECA Forms			(316,295)						
24. Total Revenue Requirement Subject to MAG Adjustments (Line 22 + Line 23)		4,125,257	125,568	7,944	43,139	332,234	1,059,221	5,693,363	
25. Adjustment for Line Port Re-allocation (Based on FCC Proxy)(Line 24 * Factor)	Factor: >>> 30.0000%	37,670	(37,670)					0	
26. USAC Charges included in line 22		(395,131)						(395,131)	
27. TIC Revenues for 12 Months Ending 6/30/01					(43,139)			(43,139)	
28. Subtotal for Re-Allocation of TIC Revenue (Line24 + 25 + 26 + 27)		3,767,796	87,898	7,944	0	332,234	1,059,221	5,255,093	
29. TIC Revenue Re-Allocation (Total Allocated on Line 28)		30,930	722	65	0	2,727	8,695	43,139	
30. Total Revised Revenue Requirement With MAG Adjustments (Line 22 + 25 + 27 +29)		4,193,857	404,914	8,009	0	334,961	1,067,916	6,009,658	

**PART 69**

Ln	Acct	Description	Allocation	Total Interstate	Common Line		Switched Access		Special Access	B&C	IX	WBI
					BFP	Pay / Other	Local Sw	Information	Transport			
1	2111	Land	L10	166,077	107,210	0	18,129	0	841	10,307	0	29,590
2		General Support	L10	2,593,262	1,674,062	0	283,082	0	13,132	160,949	0	462,037
2a		General Purpose Computer	L180a	0	0	0	0	0	0	0	0	0
3	2110	Land & General Support	L1-2	2,759,339	1,781,272	0	301,211	0	13,973	171,256	0	491,627
4	2210	COE - Switching	L48	2,833,256			2,833,256		0		0	0
5	2220	COE - Operator Systems	L53	0			0	0	0		0	0
6	2230	COE - Transmission	L63	5,474,572	1,833,032		0	0	112,073	305,532	0	3,223,935
7		Total COE	L4-6	8,307,828	1,833,032		2,833,256	0	112,073	305,532	0	3,223,935
8	2310	Information Orig/Term	L69	0	0	0						
9	2410	Cable & Wire Facilities	L76	17,647,080	14,921,971		0	0	19,363	1,305,338	0	1,400,408
10		Total COE, IOT & C&WF	L7-9	25,954,908	16,755,003	0	2,833,256	0	131,436	1,610,870	0	4,624,343
11		COE, IOT & C&WF (excl CL,B&C,IX)	L10 Less CL,B&C,IX	9,199,905			2,833,256	0	131,436	1,610,870		4,624,343
12		Total GSF, COE, IOT, C&WF	L3,10	28,714,247	18,536,275	0	3,134,467	0	145,409	1,782,126	0	5,115,970
13		GSF, COE, IOT, C&WF (CL, LS, TR only)	L12 Less Inf, Spl, B&C, IX	21,816,151	18,536,275	0	3,134,467		145,409			
14	2680	Capital Leases	L83	0	0	0	0	0	0	0	0	0
15	2680	Leasehold Improvements	L12	0	0	0	0	0	0	0	0	0
16	2680	Amortizable Tangibles	L14-15	0	0	0	0	0	0	0	0	0
17	2690	Intangibles	L12	0	0	0	0	0	0	0	0	0
18	2001	Plant In Service	L3,10,16,17	28,714,247	18,536,275	0	3,134,467	0	145,409	1,782,126	0	5,115,970
19	2002	Prop Held For Future Use	L18	0	0	0	0	0	0	0	0	0
20	2003	Plant Under Construction	L18	110,562	71,372	0	12,069	0	560	6,862	0	19,699
21	2005	Plant Acquisition Adjustment	L18	0	0	0	0	0	0	0	0	0
22	1220	Material & Supplies	L12	381,605	246,343	0	41,656	0	1,932	23,684	0	67,990
23	1402	Class B RTB Stock	L12	0	0	0	0	0	0	0	0	0
24	1410	Other Noncurrent Assets	L12	0	0	0	0	0	0	0	0	0
25	1438	Deferred Maint & Retirements	L90	0	0	0	0	0	0	0	0	0
26	1439	Def Non-Capital Equal Access	Direct	0			0					
27	1500	Other Jurisdictional Assets	L12	0	0	0	0	0	0	0	0	0

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Citizens Telephone Company  
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**PART 69**

Ln	Acct	Description	Allocation	Total Interstate	Common Line		Switched Access			Special Access	B&C	IX	WBI
					BFP	Pay / Other	Local Sw	Information	Transport				
28	CWC	Cash Working Capital	L12	141,616	91,420	0	15,459	0	717	8,789	0	0	25,231
29	3100	Depreciation Reserve	L97	17,168,260	10,532,357	0	2,315,567	0	93,178	1,026,579	0	0	3,200,579
30	3200	Res - Prop Held for Future Use	L12	0	0	0	0	0	0	0	0	0	0
31		Res - Capital Leases	L14	0	0	0	0	0	0	0	0	0	0
32		Res - Leasehold Improvements	L15	0	0	0	0	0	0	0	0	0	0
33	3400	Res - Tangible Assets	L31-32	0	0	0	0	0	0	0	0	0	0
34	3500	Res - Intangible	L12	0	0	0	0	0	0	0	0	0	0
35	3600	Res - Plant Acquisiton Adj	L21	0	0	0	0	0	0	0	0	0	0
36		Total Reserves	L29,30,33-35	17,168,260	10,532,357	0	2,315,567	0	93,178	1,026,579	0	0	3,200,579
37	4040	Customer Deposits	L12	7,662	4,946	0	836	0	39	476	0	0	1,365
38	4100	Current Deferred Op Taxes	L104	0	0	0	0	0	0	0	0	0	0
39	4310	Other Long Term Liabilities	L12	0	0	0	0	0	0	0	0	0	0
40	4340	Non-Current Def Oper Taxes	L111	2,558,153	1,651,350	0	279,209	0	12,957	158,770	0	0	455,867
41	4360	Other Deferred Credits	L12	0	0	0	0	0	0	0	0	0	0
42	4370	Oth Juris Liab & Def Credits	L12	0	0	0	0	0	0	0	0	0	0
43		Net Investment	L18-28 Less L36-42	9,613,955	6,756,757	0	608,039	0	42,444	635,636	0	0	1,571,079
44		Total 2001 Less Associated Res	L18-22, 27 Less 36, 38, 40-42	9,480,001	6,670,283	0	593,416	0	41,766	627,323	0	0	1,547,213

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**PART 69**

Ln	Acct	Description	Allocation	Total Interstate	Common Line		Switched Access		Special Access	B&C	IX	WBI
					BFP	Pay / Other	Local Sw	Information				
<u>Central Office Switching - Acct 2210</u>												
45	2210	Cat 2 - Tandem Switching	Alloc 1	0			0		0		0	0
46	2210	Cat 3 - Local Switching	Direct	2,833,256			2,833,256					
47	2210	Cat 5 - Equal Access	Direct	0			0					
48		Total 2210	L45-47	2,833,256			2,833,256		0		0	0
<u>Central Office Operator Systems - Acct 2220</u>												
2220		Cat 1 - Operator Systems										
49		Intercept Boards	Direct	0			0					
50		Information Boards	Direct	0				0				
51		Service Observing Boards	L54	0			0	0	0		0	0
52		Other Boards (Loc,Toll, TSPS, etc)	Direct	0							0	
53		Total 2220	L49-52	0			0	0	0		0	0
54		Total COE Cats 1-3 (excl Svc Obs)	L45,46,49,50,52	2,833,256			2,833,256	0	0		0	0
<u>Central Office Transmission - Acct 2230</u>												
55	2230	Cat 4.11 - Wdbd Exch Ln xDSL Cir	Direct	3,223,935					0	0	0	3,223,935
56	2230	Cat 4.122 - Exch Trunk Toll	L71	0					0			
57	2230	Cat 4.123 - Exch Trunk Spl	L72	0						0		
58	2230	Cat 4.13 - Exch Ln Circuit	L70	1,843,451	1,833,032					10,419		
59	2230	Cat 4.21 - IX Cct - Other Co	Direct	0							0	
60	2230	Cat 4.22 - IX Cct - Wdbd	L73	289,754				0	289,754			
61	2230	Cat 4.23 - IX Cct - Other	Alloc 2	117,432			0	0	112,073	5,359	0	0
62	2230	Cat 4.3 - Host / Remote	L75	0					0			
63		Total 2230	L55-62	5,474,572	1,833,032		0	0	112,073	305,532	0	3,223,935

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**PART 69**

Ln	Acct	Description	Allocation	Total Interstate	Common Line		Switched Access		Special Access	B&C	IX	WBI
					BFP	Pay / Other	Local Sw	Information				
<u>Information Origination / Termination - Acct 2310</u>												
64	2351	Cat 1 - Pub Tel ( Less Coinless)	Direct	0		0						
65	2351	Cat 1 - Pub Tel (Coinless )	Direct	0		0						
66	2362	Cat 1 - Other Terminal Equip	Per CFR Part 69.303	0		0						
67		Total Category 1	L64-66	0		0						
68		Cat 2 - Customer Premise Equip	Direct	0	0							
69		Total 2310	L67-68	0	0	0			0			
<u>Cable and Wire Facilities - Acct 2410</u>												
70	2410	Cat 1 - Exch Ln CWF	Direct	15,006,785	14,921,971				84,814			
71	2410	Cat 2.2 - Exch Trk CWF - Toll	Direct	0				0				
72	2410	Cat 2.3 - Exch Trk CWF - Spl	Direct	1,400,408					0		0	1,400,408
73	2410	Cat 2.4 - Exch Trk CWF - Wb	Direct	1,218,550				0	1,218,550			
74	2410	Cat 3 - IX C&WF	Alloc 3	21,337			0	0	19,363	1,974	0	0
75	2410	Cat 4 - Host / Remote C&WF	Direct	0					0			
76		Total 2410	L70-75	17,647,080	14,921,971		0	0	19,363	1,305,338	0	1,400,408

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**PART 69**

Ln	Acct	Description	Allocation	Total Interstate	Common Line		Switched Access		Special Access	B&C	IX	WBI
					BFP	Pay / Other	Local Sw	Information				
<b><u>Tangible Assets - Capital Leases - Acct 2680</u></b>												
77	2110	General Support Facilities	L3	0	0	0	0	0	0	0	0	0
78	2210	COE - Switching	L4	0			0		0		0	0
79	2220	COE - Operator Systems	L5	0			0	0	0		0	0
80	2230	COE - Transmission	L6	0	0		0	0	0		0	0
81	2310	Information Orig /Term	L8	0	0	0						
82	2410	Cable & Wire Facilities	L9	0	0		0	0	0		0	0
83	Total 2681		L77-82	0	0	0	0	0	0	0	0	0
<b><u>Deferred Maint &amp; Retirements Acct 1438</u></b>												
84	2110	General Support Facilities	L3	0	0	0	0	0	0	0	0	0
85	2210	COE - Switching	L4	0			0		0		0	0
86	2220	COE - Operator Systems	L5	0			0	0	0		0	0
87	2230	COE - Transmission	L6	0	0		0	0	0		0	0
88	2310	Information Orig /Term	L8	0	0	0						
89	2410	Cable & Wire Facilities	L9	0	0		0	0	0		0	0
90	Total 1438		L84-89	0	0	0	0	0	0	0	0	0
<b><u>Accumulated Depreciation - Acct 3100</u></b>												
91	2110	General Support Facilities	L2+L2a	2,182,215	1,408,713	0	238,212	0	11,051	135,438	0	388,801
92	2210	COE - Switching	L4	2,077,355			2,077,355		0			0
93	2220	COE - Operator Systems	L5	0			0	0	0			0
94	2230	COE - Transmission	L6	3,507,879	1,174,531		0	0	71,812	195,772		2,065,764
95	2310	Information Orig /Term	L8	0	0	0						
96	2410	Cable & Wire Facilities	L9	9,400,811	7,949,113		0	0	10,315	695,369		746,014
97	Total 3100		L91-96	17,168,260	10,532,357	0	2,315,567	0	93,178	1,026,579	0	3,200,579



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**PART 69**

Ln	Acct	Description	Allocation	Total Interstate	Common Line		Switched Access		Special Access	B&C	IX	WBI
					BFP	Pay / Other	Local Sw	Information				
Net Current Deferred Operating Income Taxes - Acct 4100												
98	2110	General Support Facilities	L2+L2a	0	0	0	0	0	0	0	0	0
99	2210	COE - Switching	L4	0			0	0			0	0
100	2220	COE - Operator Systems	L5	0			0	0			0	0
101	2230	COE - Transmission	L6	0	0		0	0	0		0	0
102	2310	Information Orig /Term	L8	0	0	0						
103	2410	Cable & Wire Facilities	L9	0	0		0	0	0		0	0
104	Total 4100		L98-103	0	0	0	0	0	0	0	0	0
Net Noncurrent Deferred Operating Income Taxes - Acct 4340												
105	2110	General Support Facilities	L2+L2a	232,300	149,960	0	25,358	0	1,176	14,418	0	41,388
106	2210	COE - Switching	L4	253,851			253,851		0		0	0
107	2220	COE - Operator Systems	L5	0			0	0	0		0	0
108	2230	COE - Transmission	L6	490,744	164,314		0	0	10,046	27,388	0	288,996
109	2310	Information Orig /Term	L8	0	0	0						
110	2410	Cable & Wire Facilities	L9	1,581,258	1,337,076		0	0	1,735	116,964	0	125,483
111	Total 4340		L105-110	2,558,153	1,651,350	0	279,209	0	12,957	158,770	0	455,867
Plant Specific Expenses												
112	6110	Network Support	L12	27,024	17,445	0	2,950	0	137	1,677	0	4,815
113	6120	General Support	L3	255,857	165,166	0	27,929	0	1,296	15,880	0	45,586
114	6210	COE - Switching - Equal Access	Direct	0			0					
115	6210	COE - Switching - All Other	Alloc 6	20,573			12,976		7,597		0	0
116	6220	COE - Operator Systems	L5	0			0	0	0		0	0
117	6230	COE - Transmission	L6	326,464	109,309		0	0	6,683	18,220	0	192,252
118	Total COE		L114-117	347,037	109,309		12,976	0	14,280	18,220	0	192,252
119	6310	IOT - Other	L67	0		0						
120	6310	IOT - Customer Premise Equip	L68	0	0							
121	Total 6310		L119-120	0	0	0			0			
122	6410	Cable & Wire Facilities	L76	465,755	393,832		0	0	511	34,451	0	36,961
123	Total Plant Specific		L112,113,118,121-122	1,095,673	685,752	0	43,855	0	16,224	70,228	0	279,614

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**PART 69**

Ln	Acct	Description	Allocation	Total Interstate	Common Line		Switched Access		Special Access	B&C	IX	WBI
					BFP	Pay / Other	Local Sw	Information				
Plant Non-Specific Expenses												
124	6510	Other Prop Plant & Equip	L10	(1,671)	(1,079)	0	(182)	0	(8)	(104)	0	(298)
125	6530	Network Operations	L10	295,442	190,721	0	32,251	0	1,496	18,336	0	52,638
126	6540	Access	Direct	0							0	
126a	6540	Universal Service Assignment	Direct	395,131	395,131							
	6561	Depreciation										
127		Dep - Support Assets	L3	73,824	47,656	0	8,059	0	374	4,582	0	13,153
128		Dep - COE Switching	L4	134,608			134,608		0		0	0
129		Dep - COE Operator	L5	0			0	0	0		0	0
130		Dep - COE Transmission	L6	347,204	116,253		0	0	7,108	19,377	0	204,466
131		Dep - IOT	L8	0	0	0				0		
132		Dep - Cable & Wire Facilities	L9	713,038	602,929		0	0	782	52,743	0	56,584
133		Total 6561	L127-132	1,268,674	766,838	0	142,667	0	8,264	76,702	0	274,203
134	6562	Dep - Prop Held for Future Use	L19	0	0	0	0	0	0	0	0	0
135	6563	Amort - Tangible Assets	L16	0	0	0	0	0	0	0	0	0
136	6564	Amort - Intangible Assets	L17	0	0	0	0	0	0	0	0	0
137	6565	Amort - Acquisition Adjust	L21	0	0	0	0	0	0	0	0	0
138		Total Plant Non-Specific	L124-137 Less L133	1,957,576	1,351,611	0	174,736	0	9,752	94,934	0	326,543

**Customer Operations Expenses**

139	6610	<u>Marketing</u>	L12	104,445	67,424	0	11,401	0	529	6,482	0	18,609
140	6621	<u>Operator</u>	Alloc 4	0			0	0			0	0
141		Outside Operator Services	Alloc 5	0			0	0			0	0
	6622	<u>Directory</u>										
142		Published Directory Expense	Direct	5,928				5,928				

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**PART 69**

Ln	Acct	Description	Allocation	Total Interstate	Common Line		Switched Access		Special Access	B&C	IX	WBI
					BFP	Pay / Other	Local Sw	Information				
6623 Commercial Operations												
Cat 1 - Local Business Office												
End User Service Order Processing												
143		Presubscription	L13	249,575	212,054	0	35,858		1,663			
144		Message Tel	Direct	26,564							26,564	
145		Private Line	Direct	0							0	
146		Total	L143-145	276,139	212,054	0	35,858		1,663		26,564	
End User Payment and Collection												
147		Message Tel	Direct	1,490							1,490	
148		Private Line	Direct	0							0	
149		EUCL	Direct	595	595							
150		Total	L147-149	2,085	595						1,490	
End User Billing Inquiry												
151		Message Tel	Direct	34,646							34,646	
152		Private Line	Direct	0							0	
153		EUCL	Direct	0	0							
154		Total	L151-153	34,646	0						34,646	
IXC Service Order Processing												
155		Message Tel	L13	0	0	0	0		0			
156		Private Line	Direct	0					0			
157		Billing & Collection	Direct	0							0	
158		Total	L155-157	0	0	0	0		0	0	0	
IXC Payment and Collection												
159		Message Tel	L13	4,658	3,958	0	669		31			
160		Private Line	Direct	588						588		
161		Billing & Collection	Direct	489							489	
162		Total	L159-161	5,735	3,958	0	669		31	588	489	
IXC Billing Inquiry												
163		Message Tel	L13	0	0	0	0		0			
164		Private Line	Direct	0						0		
165		Billing & Collection	Direct	0							0	
166		Total	L163-165	0	0	0	0		0	0	0	
167		Future Use										
168		Total Category 1	L146,150,154,158,162,166	318,605	216,607	0	36,527		1,694	588	63,189	

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**PART 69**

Ln	Acct	Description	Allocation	Total Interstate	Common Line		Switched Access		Special Access	B&C	IX	WBI	
					BFP	Pay / Other	Local Sw	Information					Transport
		<u>Cat 2 - Revenue Accounting</u>											
169		Message Processing	Direct	14,641						14,641			
170		OB&C - Expense	Direct	38,338						38,338			
171		Future Use											
172		Future Use											
172		Carrier Access Billing	L11	28,986			8,927	0	414	5,075		14,570	
174		Subscriber Line Charge	Direct	6,766	6,766								
175		Total Category 2	L169-174	88,731	6,766		8,927	0	414	5,075	52,979	14,570	
176		Subtotal Customer Services	L140-142,168,175	413,264	223,373	0	45,454	5,928	2,108	5,663	116,168	0	14,570
		<u>Category 3 - Other Commercial</u>											
177		Total Category 3	L176	15,041	8,130	0	1,654	216	77	206	4,228	0	530
178		Total Customer Services	L176-177	428,305	231,503	0	47,108	6,144	2,185	5,869	120,396	0	15,100
179		Total Customer Operations	L139,178	532,750	298,927	0	58,509	6,144	2,714	12,351	120,396	0	33,709
180		Total Big Three Expenses	L123-126,179 (less L114)	2,317,325	1,569,452	0	134,433	6,144	20,426	100,811	120,396	0	365,663
180a		Total Big Three Expenses - Modified	L180 Less 112, 113, 139, 143, 158, 162, 166, 177	1,659,648	1,095,275	0	53,972	5,928	16,693	75,978	115,679	0	296,123
<u>Corporate Operations Expenses</u>													
181	6710	Executive & Planning	L180	73,679	49,902	0	4,274	195	649	3,205	3,828	0	11,626
182	6720	General & Administrative	L180	605,434	410,041	0	35,123	1,605	5,337	26,338	31,455	0	95,535
182a		Disallowed Corp Operations Exp	L180	0	0	0							
183		Total Corporate Operations	L181-182	679,113	459,943	0	39,397	1,800	5,986	29,543	35,283	0	107,161
184		Total Operating Expenses	L123,138,179,183	4,265,112	2,796,233	0	316,497	7,944	34,676	207,056	155,679	0	747,027
<u>Operating Taxes</u>													
185	7100	Other Operating Income Exp	L18	0	0	0	0	0	0	0	0	0	0
186	7240	Ad Valorem Taxes	L12	111,867	72,216	0	12,211	0	566	6,943	0	0	19,931
187	7370	Special Charges	L12	132	85	0	14	0	1	8	0	0	24
188		Total Operating Exp & Taxes	L184-187	4,377,111	2,868,534	0	328,722	7,944	35,243	214,007	155,679	0	766,982

Plant Date: Average 12/31/2011  
Expense Date: 12 Mo. Ending 12/31/2011

Citizens Telephone Company  
Study No.: 230473

Attachment #5 - Form 12

**PART 69**

Ln	Acct	Description	Allocation	Total Interstate	Common Line		Switched Access		Special Access	B&C	IX	WBI
					BFP	Pay / Other	Local Sw	Information				
<u>Tax Adjustments</u>												
189	7210	Investment Tax Credits	L12	0	0	0	0	0	0	0	0	0
190		Future Use										
191		Total	L189-190	0	0	0	0	0	0	0	0	0
192	7340	AFUDC	L12	0	0	0	0	0	0	0	0	0
193		FIT Adjustments - Addbacks	L12	(503)	(324)	0	(55)	0	(3)	(31)	0	(90)
194		FIT Adjustments - Deductions	L12	0	0	0	0	0	0	0	0	0
195		Total FIT Adjustments	L193-194	(503)	(324)	0	(55)	0	(3)	(31)	0	(90)
196		SIT Adjustments - Addbacks	L12	0	0	0	0	0	0	0	0	0
197		SIT Adjustments - Deductions	L12	0	0	0	0	0	0	0	0	0
198		Total SIT Adjustments	L196-197	0	0	0	0	0	0	0	0	0
199	7500	Fixed Charges	L12	0	0	0	0	0	0	0	0	0
200	7540	Interest On Customer Dep	L12	623	402	0	68	0	3	39	0	111
<u>Rent Revenues Account 5240</u>												
201	2110	General Support Facilities	L3	0	0	0	0	0	0	0	0	0
202	2210	COE - Switching	L4	0			0		0		0	0
203	2220	COE - Operator Systems	L5	0			0	0			0	0
204	2230	COE - Transmission	L6	0	0		0	0	0		0	0
205	2310	Information Orig /Term	L8	0	0	0						
206	2410	Cable & Wire Facilities	L9	0	0		0		0		0	0
207		Total 5240	L201-206	0	0	0	0	0	0	0	0	0
208		Total Operating Exp & Taxes (Including 7540 / Net of 5240)	L188+200 Less 207	4,377,734	2,868,936	0	328,790	7,944	35,246	214,046	155,679	767,093

**PART 36**

Ln	Acct	Description	Allocation	Total Company	Interstate InterLATA Message	Interstate InterLATA P/L	Interstate IntraLATA Message	Interstate IntraLATA P/L	Intrastate InterLATA Message	Intrastate InterLATA P/L	Intrastate IntraLATA Message	Intrastate IntraLATA P/L	EAS	Local
1	2111	Land	L10	511,443	126,180	39,897	0	0	29,866	262	42,702	5,565	0	266,971
2		General Support	L10	7,986,088	1,970,276	622,986	0	0	466,344	4,096	666,788	86,903	0	4,168,695
2a		General Purpose Computer	L10	0	0	0	0	0	0	0	0	0	0	0
3	2110	Land & General Support	L1-2	8,497,531	2,096,456	662,883	0	0	496,210	4,358	709,490	92,468	0	4,435,666
4	2210	COE - Switching	L45	5,506,739	2,833,256		0		169,536		380,604		0	2,123,343
5	2220	COE - Operator Systems	L50	0	0		0		0		0		0	0
6	2230	COE - Transmission	L60	11,230,903	1,945,105	3,529,467	0	0	511,311	7,304	735,909	166,602	0	4,335,205
7		Total COE	L4-6	16,737,642	4,778,361	3,529,467	0	0	680,847	7,304	1,116,513	166,602	0	6,458,548
8	2310	Information Orig /Term	L66	0	0		0		0		0		0	0
9	2410	Cable & Wire Facilities	L74	63,191,870	14,941,334	2,705,746	0	0	3,986,605	33,696	5,557,094	703,179	0	35,264,216
10		Total COE, IOT & C&WF	L7-9	79,929,512	19,719,695	6,235,213	0	0	4,667,452	41,000	6,673,607	869,781	0	41,722,764
11	2680	Capital Leases	L81	0	0	0	0	0	0	0	0	0	0	0
12	2680	Leasehold Improvements	L88	0	0	0	0	0	0	0	0	0	0	0
13	2680	Amortizable Tangibles	L11-12	0	0	0	0	0	0	0	0	0	0	0
14	2690	Intangibles	L40	0	0	0	0	0	0	0	0	0	0	0
15	2001	Plant In Service	L3, 10, 13, 14	88,427,043	21,816,151	6,898,096	0	0	5,163,662	45,358	7,383,097	962,249	0	46,158,430
16	2002	Prop Held For Future Use	L15	0	0	0	0	0	0	0	0	0	0	0
17	2003	Plant Under Construction	L15	340,481	84,001	26,561	0	0	19,882	175	28,428	3,705	0	177,729
18	2005	Plant Acquisition Adjustment	L15	0	0	0	0	0	0	0	0	0	0	0
19	1220	Material & Supplies	L9	1,366,478	323,095	58,510	0	0	86,207	729	120,168	15,206	0	762,563
20	1402	Class B RTB Stock	L15	0	0	0	0	0	0	0	0	0	0	0
21	1410	Other Noncurrent Assets	L175	0	0	0	0	0	0	0	0	0	0	0
22	1438	Deferred Maint & Retirements	L95	0	0	0	0	0	0	0	0	0	0	0
23	1439	Def Non-Capital Equal Access	Alloc 13	0	0		0		0		0			0
24	1500	Other Jurisdictional Assets	Alloc 19	0	0	0	0	0	0	0	0	0	0	0
25	CWC	Cash Working Capital	L189	376,328	119,207	22,409	0	0	21,661	134	32,950	2,807	0	177,160

Plant Date: Average 12/31/2011  
Expense Date: 12 Mo. Ending 12/31/2011

Citizens Telephone Company  
Study No.: 230473

Attachment #6 - Form 14

**PART 36**

Ln	Acct	Description	Allocation	Total Company	Interstate InterLATA Message	Interstate InterLATA P/L	Interstate IntraLATA Message	Interstate IntraLATA P/L	Intrastate InterLATA Message	Intrastate InterLATA P/L	Intrastate IntraLATA Message	Intrastate IntraLATA P/L	EAS	Local
26	3100	Depreciation Reserve	L102	51,617,176	12,941,102	4,227,158	0	0	2,968,070	26,077	4,272,029	554,472	0	26,628,268
27	3200	Res - Prop Held for Future Use	L16	0	0	0	0	0	0	0	0	0	0	0
28	3400	Res - Capital leases	L13	0	0	0	0	0	0	0	0	0	0	0
29	3400	Res - Leasehold Improvments	L13	0	0	0	0	0	0	0	0	0	0	0
30	3500	Res - Intangible	L14	0	0	0	0	0	0	0	0	0	0	0
31	3600	Res - Plant Acquisiton Adj	L15	0	0	0	0	0	0	0	0	0	0	0
32		Total Reserves	L 26-31	51,617,176	12,941,102	4,227,158	0	0	2,968,070	26,077	4,272,029	554,472	0	26,628,268
33	4040	Customer Deposits	L15	23,596	5,821	1,841	0	0	1,378	12	1,970	257	0	12,317
34	4100	Current Deferred Op Taxes	L109	0	0	0	0	0	0	0	0	0	0	0
35	4310	Other Long Term Liabilities	L175	0	0	0	0	0	0	0	0	0	0	0
36	4340	Non-Current Def Oper Taxes	L116	7,877,791	1,943,516	614,637	0	0	460,016	4,041	657,739	85,727	0	4,112,115
37	4360	Other Deferred Credits	Alloc 48	0	0	0	0	0	0	0	0	0	0	0
38	4370	Oth Juris Liab & Def Credits	Alloc 41	0	0	0	0	0	0	0	0	0	0	0
39		Net Investment	L15-25 Less L32-38	30,991,767	7,452,015	2,161,940	0	0	1,861,948	16,266	2,632,905	343,511	0	16,523,182
40		Total 2001 Less 2690	L 3, 10, 13	88,427,043	21,816,151	6,898,096	0	0	5,163,662	45,358	7,383,097	962,249	0	46,158,430
41		Total 2001 Less Associated Res	L15-19,24 Less L32,34 36-38	30,639,035	7,338,629	2,141,372	0	0	1,841,665	16,144	2,601,925	340,961	0	16,358,339

Plant Date: Average 12/31/2011  
Expense Date: 12 Mo. Ending 12/31/2011

Citizens Telephone Company  
Study No.: 230473

Attachment #6 - Form 15

**PART 36**

Ln	Acct	Description	Allocation	Total Company	Interstate InterLATA Message	Interstate InterLATA P/L	Interstate IntraLATA Message	Interstate IntraLATA P/L	Intrastate InterLATA Message	Intrastate InterLATA P/L	Intrastate IntraLATA Message	Intrastate IntraLATA P/L	EAS	Local
<b><u>Central Office Switching - Acct 2210</u></b>														
42	2210	Cat 2 - Tandem Switching	Alloc 2	0	0		0		0		0		0	0
43	2210	Cat 3 - Local Switching	Alloc 3	5,506,739	2,833,256		0		169,536		380,604		0	2,123,343
44	2210	Cat 5 - Equal Access	Alloc 13	0	0		0		0		0			0
45		Total 2210	L42-44	5,506,739	2,833,256		0		169,536		380,604		0	2,123,343
<b><u>Central Office Operator Systems - Acct 2220</u></b>														
	2220	Cat 1 - Operator Systems												
46		Intercept Boards	Alloc 24	0	0		0		0		0		0	0
47		Information Boards	Alloc 47	0	0		0		0		0		0	0
48		Service Observing Boards	Alloc 67	0	0		0		0		0		0	0
49		Other Boards	Alloc 1	0	0		0		0		0		0	0
50		Total 2220	L46-49	0	0		0		0		0		0	0
<b><u>Central Office Transmission - Acct 2230</u></b>														
51	2230	Cat 4.11 - Wdbd Exch Ln xDSL	Alloc 4	3,223,935		3,223,935		0		0		0	0	0
52	2230	Cat 4.121 - Exch Trunk EAS	Alloc 5	0									0	0
53	2230	Cat 4.122 - Exch Trunk Toll	Alloc 6	0	0		0		0		0		0	0
54	2230	Cat 4.123 - Exch Trunk Spl	Alloc 7	0		0		0		0		0		0
55	2230	Cat 4.13 - Exch Ln Circuit	Alloc 8	7,346,888	1,833,032	10,419	0	0	489,251	1,736	681,485	2,605	0	4,328,360
56	2230	Cat 4.21 - IX Cct - Other Co	Alloc 9	0	0	0	0	0						0
57	2230	Cat 4.22 - IX Cct - Wdbd	Alloc 10	463,150	0	289,754	0	0	0	4,563	0	161,988	0	6,845
58	2230	Cat 4.23 - IX Cct - Other	Alloc 11	196,930	112,073	5,359	0	0	22,060	1,005	54,424	2,009	0	(0)
59	2230	Cat 4.3 - Host Remote	Alloc 12	0	0		0		0		0		0	0
60		Total 2230	L51-59	11,230,903	1,945,105	3,529,467	0	0	511,311	7,304	735,909	166,602	0	4,335,205



Plant Date: Average 12/31/2011  
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Citizens Telephone Company  
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Attachment #6 - Form 16

**PART 36**

Ln	Acct	Description	Allocation	Total Company	Interstate InterLATA Message	Interstate InterLATA P/L	Interstate IntraLATA Message	Interstate IntraLATA P/L	Intrastate InterLATA Message	Intrastate InterLATA P/L	Intrastate IntraLATA Message	Intrastate IntraLATA P/L	EAS	Local
<b><u>Information Origination / Termination - Acct 2310</u></b>														
61	2351	Cat 1 - Pub Tel ( Less Coinless)	Alloc 14	0	0		0		0		0		0	0
62	2351	Cat 1 - Pub Tel (Coinless )	Alloc 15	0	0		0		0		0		0	0
63	2362	Cat 1 - Other Terminal Equip	Alloc 14	0	0		0		0		0		0	0
64		Total Category 1	L61-63	0	0		0		0		0		0	0
65		Cat 2 - Customer Premise	Alloc 16	0					0		0		0	0
66		Total 2310	L64-65	0	0		0		0		0		0	0
<b><u>Cable and Wire Facilities - Acct 2410</u></b>														
67	2410	Cat 1 - Exch Ln CWF	Alloc 17	59,808,039	14,921,971	84,814	0	0	3,982,794	14,136	5,547,691	21,204	0	35,235,429
68	2410	Cat 2.1 - Exch Trk CWF - EAS	Alloc 5	0									0	0
69	2410	Cat 2.2 - Exch Trk CWF - Toll	Alloc 6	0	0		0		0		0		0	0
70	2410	Cat 2.3 - Exch Trk CWF - Spl	Alloc 7	1,400,408		1,400,408		0		0		0		0
71	2410	Cat 2.4 - Exch Trk CWF - Wb	Alloc 10	1,947,761	0	1,218,550	0	0	0	19,190	0	681,235	0	28,786
72	2410	Cat 3 - IX C&WF	Alloc 18	35,662	19,363	1,974	0	0	3,811	370	9,403	740	0	1
73	2410	Cat 4 - Host / Remote C&WF	Alloc 12	0	0		0		0		0		0	0
74		Total 2410	L67-73	63,191,870	14,941,334	2,705,746	0	0	3,986,605	33,696	5,557,094	703,179	0	35,264,216

Plant Date: Average 12/31/2011  
Expense Date: 12 Mo. Ending 12/31/2011

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**PART 36**

Ln	Acct	Description	Allocation	Total Company	Interstate InterLATA Message	Interstate InterLATA P/L	Interstate IntraLATA Message	Interstate IntraLATA P/L	Intrastate InterLATA Message	Intrastate InterLATA P/L	Intrastate IntraLATA Message	Intrastate IntraLATA P/L	EAS	Local
<b><u>Tangible Assets - Capital Leases - Acct 2680</u></b>														
75	2110	General Support Facilities	L3	0	0	0	0	0	0	0	0	0	0	0
76	2210	COE - Switching	L4	0	0		0		0		0		0	0
77	2220	COE - Operator Systems	L5	0	0		0		0		0		0	0
78	2230	COE - Transmission	L6	0	0	0	0	0	0	0	0	0	0	0
79	2310	Information Orig /Term	L8	0	0		0		0		0		0	0
80	2410	Cable & Wire Facilities	L9	0	0	0	0	0	0	0	0	0	0	0
81	Total	2681	L75-80	0	0	0	0	0	0	0	0	0	0	0
<b><u>Tangible Assets - Leasehold Improvements - Acct 2680</u></b>														
82	2110	General Support Facilities	L3	0	0	0	0	0	0	0	0	0	0	0
83	2210	COE - Switching	L4	0	0		0		0		0		0	0
84	2220	COE - Operator Systems	L5	0	0		0		0		0		0	0
85	2230	COE - Transmission	L6	0	0	0	0	0	0	0	0	0	0	0
86	2310	Information Orig /Term	L8	0	0		0		0		0		0	0
87	2410	Cable & Wire Facilities	L9	0	0	0	0	0	0	0	0	0	0	0
88	Total	2682	L82-87	0	0	0	0	0	0	0	0	0	0	0
<b><u>Deferred Maint &amp; Retirements Acct 1438</u></b>														
89	2110	General Support Facilities	L3	0	0	0	0	0	0	0	0	0	0	0
90	2210	COE - Switching	L4	0	0		0		0		0		0	0
91	2220	COE - Operator Systems	L5	0	0		0		0		0		0	0
92	2230	COE - Transmission	L6	0	0	0	0	0	0	0	0	0	0	0
93	2310	Information Orig /Term	L8	0	0		0		0		0		0	0
94	2410	Cable & Wire Facilities	L9	0	0	0	0	0	0	0	0	0	0	0
95	Total	1438	L89-94	0	0	0	0	0	0	0	0	0	0	0

**PART 36**

Ln	Acct	Description	Allocation	Total Company	Interstate InterLATA Message	Interstate InterLATA P/L	Interstate IntraLATA Message	Interstate IntraLATA P/L	Intrastate InterLATA Message	Intrastate InterLATA P/L	Intrastate IntraLATA Message	Intrastate IntraLATA P/L	EAS	Local
<b><u>Accumulated Depreciation - Acct 3100</u></b>														
96	2110	General Support Facilities	L3	6,720,249	1,657,976	524,239	0	0	392,426	3,447	561,098	73,128	0	3,507,935
97	2210	COE - Switching	L4	4,037,564	2,077,355		0		124,305		279,060		0	1,556,844
98	2220	COE - Operator Systems	L5	0	0		0		0		0		0	0
99	2230	COE - Transmission	L6	7,196,297	1,246,343	2,261,536	0	0	327,627	4,680	471,540	106,752	0	2,777,819
100	2310	Information Orig /Term	L8	0	0		0		0		0		0	0
101	2410	Cable & Wire Facilities	L9	33,663,066	7,959,428	1,441,383	0	0	2,123,712	17,950	2,960,331	374,592	0	18,785,670
102	Total 3100		L96-101	51,617,176	12,941,102	4,227,158	0	0	2,968,070	26,077	4,272,029	554,472	0	26,628,268
<b><u>Net Current Deferred Operating Income Taxes - Acct 4100</u></b>														
103	2110	General Support Facilities	L3	0	0	0	0	0	0	0	0	0	0	0
104	2210	COE - Switching	L4	0	0		0		0		0		0	0
105	2220	COE - Operator Systems	L5	0	0		0		0		0		0	0
106	2230	COE - Transmission	L6	0	0	0	0	0	0	0	0	0	0	0
107	2310	Information Orig /Term	L8	0	0		0		0		0		0	0
108	2410	Cable & Wire Facilities	L9	0	0	0	0	0	0	0	0	0	0	0
109	Total 4100		L103-108	0	0	0	0	0	0	0	0	0	0	0
<b><u>Net Noncurrent Deferred Operating Income Taxes - Acct 4340</u></b>														
110	2110	General Support Facilities	L3	715,382	176,494	55,806	0	0	41,774	367	59,730	7,785	0	373,426
111	2210	COE - Switching	L4	493,386	253,851		0		15,190		34,101		0	190,244
112	2220	COE - Operator Systems	L5	0	0		0		0		0		0	0
113	2230	COE - Transmission	L6	1,006,745	174,360	316,384	0	0	45,834	655	65,967	14,934	0	388,611
114	2310	Information Orig /Term	L8	0	0		0		0		0		0	0
115	2410	Cable & Wire Facilities	L9	5,662,278	1,338,811	242,447	0	0	357,218	3,019	497,941	63,008	0	3,159,834
116	Total 4340		L110-115	7,877,791	1,943,516	614,637	0	0	460,016	4,041	657,739	85,727	0	4,112,115

Plant Date: Average 12/31/2011  
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**PART 36**

Ln	Acct	Description	Allocation	Total Company	Interstate InterLATA Message	Interstate InterLATA P/L	Interstate IntraLATA Message	Interstate IntraLATA P/L	Intrastate InterLATA Message	Intrastate InterLATA P/L	Intrastate IntraLATA Message	Intrastate IntraLATA P/L	EAS	Local
<b><u>Plant Specific Expenses</u></b>														
117	6110	Network Support	L3	83,220	20,532	6,492	0	0	4,860	43	6,948	906	0	43,439
118	6120	General Support	L3	787,927	194,392	61,465	0	0	46,011	404	65,787	8,574	0	411,294
119	6210	COE - Switching - Eq. Access	Alloc 13	0	0		0		0		0			0
120	6210	COE - Switching - All Other	L7	41,447	11,833	8,740	0	0	1,686	18	2,765	413	0	15,992
121	6220	COE - Operator Systems	L7	0	0	0	0	0	0	0	0	0	0	0
122	6230	COE - Transmission	L7	657,721	187,770	138,694	0	0	26,755	287	43,874	6,547	0	253,794
123		Total COE	L119-122	699,168	199,603	147,434	0	0	28,441	305	46,639	6,960	0	269,786
124	6310	IOT - Other	L64	0	0		0		0		0		0	0
125	6310	IOT - Customer Premise	Alloc 16	0					0		0		0	0
126		Total 6310	L124-125	0	0		0		0		0		0	0
127	6410	Cable & Wire Facilities	L9	1,667,806	394,343	71,412	0	0	105,217	889	146,667	18,559	0	930,719
128		Total Plant Specific	L117,118,123,126-127	3,238,121	808,870	286,803	0	0	184,529	1,641	266,041	34,999	0	1,655,238

**PART 36**

Ln	Acct	Description	Allocation	Total Company	Interstate InterLATA Message	Interstate InterLATA P/L	Interstate IntraLATA Message	Interstate IntraLATA P/L	Intrastate InterLATA Message	Intrastate InterLATA P/L	Intrastate IntraLATA Message	Intrastate IntraLATA P/L	EAS	Local
<b><u>Plant Non-Specific Expenses</u></b>														
129	6510	Other Prop Plant & Equip	L15	(5,146)	(1,270)	(401)	0	0	(300)	(3)	(430)	(56)	0	(2,686)
130	6530	Network Operations	L10	909,829	224,467	70,975	0	0	53,129	467	75,965	9,901	0	474,925
131	6540	Access	Alloc 20	0	0	0	0	0	0	0	0	0	0	0
131a	6540	Universal Service Assignment	Alloc 35	395,131	395,131		0		0		0			
	6561	<u>Depreciation</u>												
132		Dep - Support Assets	L3	227,343	56,089	17,735	0	0	13,276	117	18,982	2,474	0	118,670
133		Dep - COE Switching	L4	261,626	134,608		0		8,055		18,083		0	100,880
134		Dep - COE Operator	L5	0	0		0		0		0		0	0
135		Dep - COE Transmission	L6	712,278	123,361	223,843	0	0	32,428	463	46,672	10,566	0	274,945
136		Dep - IOT	L8	0	0		0		0		0		0	0
137		Dep - Cable & Wire Facilities	L9	2,553,296	603,711	109,327	0	0	161,081	1,362	224,537	28,412	0	1,424,866
138		Total 6561	L132-137	3,754,543	917,769	350,905	0	0	214,840	1,942	308,274	41,452	0	1,919,361
139	6562	Dep - Prop Held for Fut Use	L15	0	0	0	0	0	0	0	0	0	0	0
140	6563	Amort - Tangible Assets	L13	0	0	0	0	0	0	0	0	0	0	0
141	6564	Amort - Intangible Assets	L14	0	0	0	0	0	0	0	0	0	0	0
142	6565	Amort - Acquisition Adjust	L15	0	0	0	0	0	0	0	0	0	0	0
143		Total Plant Non-Specific	L129-142 Less 138	5,054,357	1,536,097	421,479	0	0	267,669	2,406	383,809	51,297	0	2,391,600
<b><u>Customer Operations Expenses</u></b>														
144	6610	Marketing	Alloc 43	345,875	104,445	0	0	0	33,138	0	53,516	0	0	154,776
145	6621	Operator	L50	0	0		0		0		0		0	0
146		Outside Operator Services	Alloc 42	21,807	0		0		0		0		0	21,807
	6622	<u>Directory</u>												
147		Classified	Alloc 22	23,654			0	0	0	0	0	0	0	23,654
148		TWX	Alloc 23	0	0	0	0	0	0	0	0	0	0	0
149		Alpha	Alloc 24	26,254	5,928		0		1,228		2,886		0	16,212
150		Foreign	Alloc 25	0	0		0		0		0		0	0
151		Total 6622	L147-150	49,908	5,928	0	0	0	1,228	0	2,886	0	0	39,866

Plant Date: Average 12/31/2011  
Expense Date: 12 Mo. Ending 12/31/2011

Citizens Telephone Company  
Study No.: 230473

Attachment #6 - Form 21

**PART 36**

Ln	Acct	Description	Allocation	Total Company	Interstate InterLATA Message	Interstate InterLATA P/L	Interstate IntraLATA Message	Interstate IntraLATA P/L	Intrastate InterLATA Message	Intrastate InterLATA P/L	Intrastate IntraLATA Message	Intrastate IntraLATA P/L	EAS	Local
<b>6623 Commercial Operations</b>														
<b><u>Cat 1 - Local Business Office</u></b>														
<b>End User service order processing</b>														
152		Presubscription	Alloc 26	249,575	249,575									0
153		Directory Advertising	Alloc 27	412										412
154		All other	Alloc 28	237,425	26,564	0	0	0	1,853	0	6,384	0		202,624
155		End User payment & collection	Alloc 21	6,161	2,085	0	0	0	311	0	967	1		2,797
156		End User billing inquiry	Alloc 30	311,646	34,646	0	0	0	8,322	0	34,646	0		234,032
157		IXC service order processing	Alloc 32	18,317	0	0	0	0	18,317	0	0	0		0
158		IXC payment and collection	Alloc 33	8,409	5,147	588	0	0	2,559	38	77	0		0
159		IXC billing inquiry	Alloc 34	666	0	0	0	0	666	0	0	0		0
160		Future Use												
161		Total Category 1	L152-160	832,611	318,017	588	0	0	32,028	38	42,074	1	0	439,865
<b><u>Cat 2 - Revenue Accounting</u></b>														
162		Message Processing	Alloc 36	68,576	14,641		0		5,026		48,909		0	0
163		OB&C - Expense	Alloc 38	128,547	38,338		0		22,552		22,552		0	45,105
164		Future Use												
165		Future Use												
166		Future Use												
167		Carrier Access Billing	Alloc 44	57,972	28,986		0		14,493		14,493			0
168		Subscriber Line Charge	Alloc 29	6,766	6,766		0		0		0			0
169		Total Category 2	L162-168	261,861	88,731	0	0	0	42,071	0	85,954	0	0	45,105
170		Subtotal Categories 1 & 2	L161,169	1,094,472	406,748	588	0	0	74,099	38	128,028	1	0	484,970

**PART 36**

Ln	Acct	Description	Allocation	Total Company	Interstate InterLATA Message	Interstate InterLATA P/L	Interstate IntraLATA Message	Interstate IntraLATA P/L	Intrastate InterLATA Message	Intrastate InterLATA P/L	Intrastate IntraLATA Message	Intrastate IntraLATA P/L	EAS	Local
<b><u>Category 3 - Other Commercial</u></b>														
171		Telcom Relay Service	Alloc 45	15,041	15,041		0		0		0			0
172		Other	L170	0	0	0	0	0	0	0	0	0	0	0
173		Total Commercial Operations	L170-172	1,109,513	421,789	588	0	0	74,099	38	128,028	1	0	484,970
174		Total Customer Operations	L144-146,151,173	1,527,103	532,162	588	0	0	108,465	38	184,430	1	0	701,419
175		Total Big Three Expenses	L123,126-127,130,174 (less L119)	4,803,906	1,350,575	290,409	0	0	295,252	1,699	453,701	35,421	0	2,376,849
<b><u>Corporate Operations Expenses</u></b>														
176	6710	Executive & Planning	L175	215,694	60,640	13,039	0	0	13,257	76	20,371	1,590	0	106,721
	6720	General & Administrative												
177		Other Direct	Alloc 46	59,942	59,942	0	0	0	0	0	0	0	0	0
178		Direct to EAS	Alloc 31	0									0	0
179		Other	L175	1,596,905	448,955	96,537	0	0	98,147	565	150,818	11,775	0	790,108
180		Total 6720	L177-179	1,656,847	508,897	96,537	0	0	98,147	565	150,818	11,775	0	790,108
181		Total Corporate Operations	L176,180	1,872,541	569,537	109,576	0	0	111,404	641	171,189	13,365	0	896,829
182		Total Operating Expenses	L128,143,174,181	11,692,122	3,446,666	818,446	0	0	672,067	4,726	1,005,469	99,662	0	5,645,086
<b><u>Operating Taxes</u></b>														
183	183	7100	Other Operating	0	0	0	0	0	0	0	0	0	0	0
184	7240	Ad Valorem Taxes - Allocated	L15	311,664	76,892	24,313	0	0	18,199	160	26,022	3,391	0	162,687
185	7240	Ad Valorem Taxes - Direct	Alloc 40	10,662	10,662	0	0	0	0	0	0	0	0	0
186		Total 7240	L183-185	322,326	87,554	24,313	0	0	18,199	160	26,022	3,391	0	162,687
187	7370	Special Charges	L181	365	111	21	0	0	22	0	33	3	0	175
188		Total Operating Exp & Taxes	L182,186,187	12,014,813	3,534,331	842,780	0	0	690,288	4,886	1,031,524	103,056	0	5,807,948
189		Total Operating Exp & Taxes (Less Depreciation)	L188 Less 138-142	8,260,270	2,616,562	491,875	0	0	475,448	2,944	723,250	61,604	0	3,888,587

Plant Date: Average 12/31/2011  
Expense Date: 12 Mo. Ending 12/31/2011

Citizens Telephone Company  
Study No.: 230473

Attachment #6 - Form 23

**PART 36**

Ln	Acct	Description	Allocation	Total Company	Interstate InterLATA Message	Interstate InterLATA P/L	Interstate IntraLATA Message	Interstate IntraLATA P/L	Intrastate InterLATA Message	Intrastate InterLATA P/L	Intrastate IntraLATA Message	Intrastate IntraLATA P/L	EAS	Local
<b><u>Tax Adjustments</u></b>														
190	7210	Investment Tax Credits	L15	0	0	0	0	0	0	0	0	0	0	0
191		TRA-86 Amortization	L15											
192		Total	L190-191	0	0	0	0	0	0	0	0	0	0	0
193	7340	AFUDC	L17	0	0	0	0	0	0	0	0	0	0	0
194		FIT Adjustments - Addbacks	L15	(1,547)	(382)	(121)	0	0	(90)	(1)	(129)	(17)	0	(807)
195		FIT Adjustments - Deductions	L15	0	0	0	0	0	0	0	0	0	0	0
196		Total FIT Adjustments	L194-195	(1,547)	(382)	(121)	0	0	(90)	(1)	(129)	(17)	0	(807)
197		SIT Adjustments - Addbacks	L15	0	0	0	0	0	0	0	0	0	0	0
198		SIT Adjustments - Deductions	L15	0	0	0	0	0	0	0	0	0	0	0
199		Total SIT Adjustments	L197-198	0	0	0	0	0	0	0	0	0	0	0
200	7500	Fixed Charges	L41	0	0	0	0	0	0	0	0	0	0	0
201	7540	Interest On Customer Dep	L41	2,014	482	141	0	0	121	1	171	22	0	1,076
<b><u>Rent Revenues Account 5240</u></b>														
202	2110	General Support Facilities	L3	0	0	0	0	0	0	0	0	0	0	0
203	2210	COE - Switching	L4	0	0		0		0		0		0	0
204	2220	COE - Operator Systems	L5	0	0		0		0		0		0	0
205	2230	COE - Transmission	L6	0	0	0	0	0	0	0	0	0	0	0
206	2310	Information Orig /Term	L8	0	0		0		0		0		0	0
207	2410	Cable & Wire Facilities	L9	0	0	0	0	0	0	0	0	0	0	0
208		Total 5240	L202-207	0	0	0	0	0	0	0	0	0	0	0
209		Total Operating Exp & Taxes (Including 7540 / Net of 5240)	L188+201 Less 208	12,016,827	3,534,813	842,921	0	0	690,409	4,887	1,031,695	103,078	0	5,809,024



Plant Date: Average 12/31/2011  
Expense Date: 12 Mo. Ending 12/31/2011

Citizens Telephone Company  
Study No.: 230473

Attachment #6 - Form 12

LOOPS / CIRCUITS

	Total Company	Message	Interstate InterLATA P/L	Interstate IntraLATA P/L	Intrastate InterLATA P/L	Intrastate IntraLATA P/L	Local P/L	Total P/L
1 Loops	16,924	16,890	24	0	4	6	0	34
2 Circuits	588	563	16	0	3	6	0	25
3 Circuit Miles	2,254.20	2,059.20	124.80	0.00	23.40	46.80	0.00	195.00
4 Wideband Channels	203	0	127	0	2	71	3	203
5 STP Circuit Miles	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
6 Percent of STP Circuit Miles to Total	0.000000		0.000000	0.000000	0.000000	0.000000	0.000000	0.000000

COMMERCIAL ALLOCATORS

	Total Company	Interstate InterLATA Message	Interstate InterLATA P/L	Interstate IntraLATA Message	Interstate IntraLATA P/L	Intrastate InterLATA Message	Intrastate InterLATA P/L	Intrastate IntraLATA Message	Intrastate IntraLATA P/L	EAS	Local
7 Billed Messages	493,585	105,379		0		36,174		352,032		0	0
8 Other Units	0	0		0		0		0		0	0
9 Information Units	0	0		0		0		0		0	0
10 Future Use											
11 TWX Connections	0	0	0	0	0	0	0	0	0	0	0
12 TWX Minutes of Use	0	0	0	0	0	0	0	0	0	0	0
13 Foreign Directory Cost	0	0		0		0		0		0	
14 Marketing Billing	817,599	246,894	0	0	0	78,334	0	126,505	0	0	365,866
15 OB&C Expense	128,547	38,338		0		22,552		22,552		0	45,105

FIXED CHARGES / TAXES

	Total Company
16 Account 7210 - Amort of Inv Tax Credit	0
17 Account 7340 - AFUDC	0
18 Account 7500 - Fixed Charges	0
19 Account 7540 - Interest on Customer Deposits	2,014
20 FIT Adjustment - Addbacks	1,547
21 FIT Adjustment - Deducts	0
22 SIT Adjustment - Addbacks	0
23 SIT Adjustment - Deducts	0
24 Account 7100	0

MISCELLANEOUS DATA

	Total Company
25 STP Portion of COE Category 2	0.000000
26 DS1/VG Multiplexer, Account 2230, Category 4.23	0.000000
27 Account 6210, Common Channel Signalling Expense to Total 6210	0.369291

Plant Date: Average 12/31/2011  
Expense Date: 12 Mo. Ending 12/31/2011

**Citizens Telephone Company**  
**Study No.: 230473**

Attachment #6 - Form 13

**TRAFFIC FACTORS**

	Interstate InterLATA	Interstate IntraLATA	State InterLATA	State IntraLATA	EAS	Local	Total
1 Tandem Switching Factor	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
2 Weighted Dem	0.514507	0.000000	0.030787	0.069116	0.000000	0.385590	1.000000
3 Wideband Exch Line xDSL Circuit Factor	1.000000	0.000000	0.000000	0.000000	0.000000	0.000000	1.000000
4 Exchange Trunk Toll Factor	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
5 Subscriber Plant Factor	0.250000	0.000000	0.066727	0.092945	0.000000	0.590328	1.000000
6 Conversation Minute Factor	0.594370	0.000000	0.116995	0.288635	0.000000		1.000000
7 Conversation Minute Miles Factor	0.594370	0.000000	0.116995	0.288635	0.000000		1.000000
8 Host Remote Factor	0.225804	0.000000	0.046776	0.109925	0.000000	0.617495	1.000000
9 Subscriber Line Usage Factor	0.225804	0.000000	0.046776	0.109925	0.000000	0.617495	1.000000
10 Exchange Trunk Special Factor	1.000000	0.000000	0.000000	0.000000		0.000000	1.000000
11 Equal Access Factor	0.828395	0.000000	0.171605	0.000000	0		1.000000
12 Coinless Pay MOU Factor	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
13 IOT Category 2 Factor			0.000000	0.000000	0.000000	1.000000	1.000000
14 Wideband Conversation Minute Miles	0.000000	0.000000	0.000000	0.000000	0.000000		0.000000
15 Carrier Access Billing Factor	0.500000	0.000000	0.250000	0.250000			1.000000
16 Service Observing BD Factor	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000

**CITIZENS TELEPHONE COMPANY**  
**SUMMARY OF ANNUAL INTERSTATE ACCESS SERVICE REVENUES**  
**JULY 3, 2012 INTERSTATE TARIFF FILING**

1. Switched Access Service Revenue ( per Attachment 7, Page 2 )	\$154,353
2. Special Access Service Revenue ( per Attachment 7, Page 4 )	\$346,228
3. Total Annual Interstate Billed Access Service Revenue (Line 1+2)	\$500,581
4. Total Annual Interstate Access Revenue Requirement	<b>\$798,549</b>
5. Variance (Line 4 - Line 3) Note 1	\$297,968
1. Increase ( Decrease ) in Switched Access Revenue (per Attachment 7, Page 2 )	\$0
2. Increase ( Decrease ) in Special Access Revenue (per Attachment 7, Page 4 )	(\$101,739)
3. Total Increase ( Decrease ) in Direct Charges (line 1+ line 2 )	(\$101,739)

Note 1: Due to rounding

**CITIZENS TELEPHONE COMPANY  
SWITCHED ACCESS SERVICE REVENUE  
JULY 3, 2012 INTERSTATE TARIFF FILING**

<u>Element</u>	<u>PROPOSED RATE</u>	<u>PROJECTED YEAR ENDING 6/30/13 DEMAND*</u>	<u>PROJECTED 2012/2013 REVENUES</u>
Premium Local Switching per Minute	\$0.00327	27,673,441	\$90,492
Infor Surcharge ( Per 100 Minutes )	\$0.033338	27,673,441	\$9,226
Transport ( per Attachment 7, Page 3 )	Varies	Varies	\$54,635
<b>Total Switched Access Revenue</b>			<b>\$154,353</b>

**IMPACT OF FILING**

<u>Element</u>	<u>PROPOSED RATE</u>	<u>CURRENT RATE</u>	<u>INC/DEC RATES</u>	<u>PROJECTED YEAR ENDING 6/30/13 DEMAND*</u>	<u>PROJECTED REVENUE IMPACT</u>
Local Switching per minute	\$0.00327	\$0.00327	\$0.00000	27,673,441	\$0
Infor Surcharge ( Per 100 Minutes )	\$0.033338	\$0.033338	\$0.00000	27,673,441	\$0
Transport ( per Attachment 7, Page 3 )	Varies	Varies	Varies	Varies	\$0
<b>Total Revenue Impact</b>					<b>\$0</b>

\* As Required by F.C.C. Rules and Regulations Part 61.38 (b)(1)(ii)

**CITIZENS TELEPHONE COMPANY**  
**SWITCHED ACCESS SERVICE REVENUE ( LOCAL TRANSPORT )**  
**JULY 3, 2012 INTERSTATE TARIFF FILING**

<u>ELEMENT</u>	<u>PROPOSED DEMAND</u>	<u>CURRENT RATE</u>	<u>CURRENT BILLING AMOUNT *</u>	<u>PROPOSED RATE</u>	<u>PROPOSED BILLING AMOUNT</u>	<u>REVENUE DIFFERENTIAL</u>
SWITCHED PREMIUM ENTRANCE FACILITES -VG 2W	0	\$25.65	\$0.00	\$25.65	\$0.00	\$0.00
SWITCHED PREMIUM ENTRANCE FACILITES -VG 4W	0	\$41.04	\$0.00	\$41.04	\$0.00	\$0.00
SWITCHED PREMIUM ENTRANCE FACILITES -HC DS1	23	\$120.82	\$2,778.86	\$120.82	\$2,778.86	\$0.00
SWITCHED PREMIUM ENTRANCE FACILITES -HC DS3	0	\$1,225.59	\$0.00	\$1,225.59	\$0.00	\$0.00
DIRECT TRUNKED TRANSPORT TERMINATION - VG	26	\$18.36	\$477.36	\$18.36	\$477.36	\$0.00
DIRECT TRUNKED TRANSPORT TERMINATION - HC DS1	131	\$42.95	\$5,626.45	\$42.95	\$5,626.45	\$0.00
DIRECT TRUNKED TRANSPORT TERMINATION - HC DS3	0	\$306.40	\$0.00	\$306.40	\$0.00	\$0.00
DIRECT TRUNKED TRANSPORT FACILITY - VG	695	\$1.83	\$1,271.85	\$1.83	\$1,271.85	\$0.00
DIRECT TRUNKED TRANSPORT FACILITY HC DS1	1208	\$8.28	\$10,002.24	\$8.28	\$10,002.24	\$0.00
DIRECT TRUNKED TRANSPORT FACILITY - HC DS3	0	\$80.11	\$0.00	\$80.11	\$0.00	\$0.00
TANDEM SWITCHED FACILITY	138,480,906	\$0.000139	\$19,248.85	\$0.000139	\$19,248.85	\$0.00
TANDEM SWITCHED TERMINATION	14,247,007	\$0.000554	\$7,892.84	\$0.000554	\$7,892.84	\$0.00
TANDEM SWITCHING	0	\$0.000000	\$0.00	\$0.000000	\$0.00	\$0.00
800 DATA BASE QUERY	3,189,939	\$0.002300	\$7,336.86	\$0.002300	\$7,336.86	\$0.00
TOTAL REVENUE			\$54,635.31		\$54,635.31	\$0.00

\* As Required by F.C.C. Rules and Regulations Part 61.38 (b)(1)(ii)

**CITIZENS TELEPHONE COMPANY  
SPECIAL ACCESS SERVICE REVENUE  
JULY 3, 2012 INTERSTATE TARIFF FILING**

<u>ELEMENT</u>	<u>PROPOSED DEMAND *</u>	<u>CURRENT RATE</u>	<u>CURRENT BILLING AMOUNT</u>	<u>PROPOSED RATE</u>	<u>PROPOSED BILLING AMOUNT</u>	<u>REVENUE DIFFERENTIAL</u>
SPECIAL METALLIC CHANNEL TERM	0.00	\$23.55	\$0.00	\$23.55	\$0.00	\$0.00
SPL METALLIC CHANNEL TERM NONRECURRING CHG	0.00	\$325.00	\$0.00	\$325.00	\$0.00	\$0.00
SPECIAL METALLIC CHANNEL MILEAGE FACILITY	0.00	\$33.89	\$0.00	\$33.89	\$0.00	\$0.00
SPECIAL METALLIC CHANNEL MILEAGE TERMINATION	0.00	\$2.36	\$0.00	\$2.36	\$0.00	\$0.00
SPECIAL METALLIC BRIDGING - 3 PREMISE	0.00	\$5.89	\$0.00	\$5.89	\$0.00	\$0.00
SPECIAL METALLIC BRIDGING - SERIES	0.00	\$5.89	\$0.00	\$5.89	\$0.00	\$0.00
SPECIAL TELEGRAPH CHANNEL TERM 2-WIRE	0.00	\$23.55	\$0.00	\$23.55	\$0.00	\$0.00
SPL TELEGRAPH CHAN TERM 2W NONRECURRING CHG	0.00	\$325.00	\$0.00	\$325.00	\$0.00	\$0.00
SPECIAL TELEGRAPH CHANNEL TERM.-FOUR WIRE	0.00	\$47.10	\$0.00	\$47.10	\$0.00	\$0.00
SPL TELEGRAPH CHAN TERM 4W NONRECURRING CHG	0.00	\$325.00	\$0.00	\$325.00	\$0.00	\$0.00
SPECIAL TELEGRAPH CHANNEL MILEAGE FACILITY	0.00	\$2.82	\$0.00	\$2.82	\$0.00	\$0.00
SPECIAL TELEGRAPH CHANNEL MILEAGE TERMINATION	0.00	\$28.32	\$0.00	\$28.32	\$0.00	\$0.00
SPECIAL TELEGRAPH BRIDGING - TWO-WIRE	0.00	\$5.89	\$0.00	\$5.89	\$0.00	\$0.00
SPECIAL TELEGRAPH BRIDGING - FOUR-WIRE	0.00	\$5.89	\$0.00	\$5.89	\$0.00	\$0.00
SPECIAL VOICE CHANNEL TERM 2-WIRE	24.00	\$25.65	\$615.60	\$19.82	\$475.68	-\$139.92
SPL VOICE CHAN TERM 2W NONRECURRING CHG	0.00	\$325.00	\$0.00	\$325.00	\$0.00	\$0.00
SPECIAL VOICE CHANNEL TERM.-FOUR WIRE	12.00	\$41.04	\$492.48	\$31.72	\$380.64	-\$111.84
SPL VOICE CHAN TERM 4W NONRECURRING CHG	0.00	\$325.00	\$0.00	\$325.00	\$0.00	\$0.00
SPECIAL VOICE CHANNEL MILEAGE FACILITY	327.00	\$1.83	\$598.41	\$1.41	\$461.07	-\$137.34
SPECIAL VOICE CHANNEL MILEAGE TERMINATION	48.00	\$18.36	\$881.28	\$14.19	\$681.12	-\$200.16
SPECIAL VOICE BRIDGING - TWO-WIRE	0.00	\$5.89	\$0.00	\$5.89	\$0.00	\$0.00
SPECIAL VOICE BRIDGING - FOUR-WIRE	0.00	\$5.89	\$0.00	\$5.89	\$0.00	\$0.00
SPECIAL DATA BRIDGING TWO-WIRE	0.00	\$5.89	\$0.00	\$5.89	\$0.00	\$0.00
SPECIAL DATA BRIDGING FOUR-WIRE	0.00	\$5.89	\$0.00	\$5.89	\$0.00	\$0.00
SPECIAL TELEPHOTO BRIDGING TWO WIRE	0.00	\$5.89	\$0.00	\$5.89	\$0.00	\$0.00
SPECIAL TELEPHOTO BRIDGING FOUR-WIRE	0.00	\$5.89	\$0.00	\$5.89	\$0.00	\$0.00
SPECIAL DATAPHONE SEQUENTIAL TWO-WIRE	0.00	\$20.11	\$0.00	\$20.11	\$0.00	\$0.00
SPECIAL DATAPHONE SEQUENTIAL FOUR-WIRE	0.00	\$106.67	\$0.00	\$106.67	\$0.00	\$0.00
SPECIAL DATAPHONE ADDRESSABLE TWO-WIRE	0.00	\$21.52	\$0.00	\$21.52	\$0.00	\$0.00
SPECIAL DATAPHONE ADDRESSABLE FOUR-WIRE	0.00	\$93.17	\$0.00	\$93.17	\$0.00	\$0.00
SPL TELEMETRY ACTIVE BRIDGING SPLIT BAND	0.00	\$9.39	\$0.00	\$9.39	\$0.00	\$0.00
SPL TELEMETRY ACTIVE BRIDGING SUMMATION	0.00	\$3.66	\$0.00	\$3.66	\$0.00	\$0.00
SPECIAL TELEMETRY PASSIVE BRIDGING	0.00	\$0.25	\$0.00	\$0.25	\$0.00	\$0.00
SPECIAL VOICE CONDITIONING C TYPE	0.00	\$6.53	\$0.00	\$6.53	\$0.00	\$0.00
SPL VOICE CONDITIONING IMPRVD ATTENUATION	0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
SPL VOICE CONDITIONING IMPRVD ENVELOPE DELAY	0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
SPECIAL VOICE CONDITIONING DATA CAPABIL	0.00	\$4.48	\$0.00	\$4.48	\$0.00	\$0.00
SPL VOICE CONDITIONING TELEPHOTO CAPABIL	0.00	\$8.18	\$0.00	\$8.18	\$0.00	\$0.00
SPL VOICE CONDITIONING SEALING CURRENT	0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
SPL VOICE IMPROVED RETURN LOSS 2-W	0.00	\$11.59	\$0.00	\$11.59	\$0.00	\$0.00
SPL VOICE IMPROVED RETURN LOSS 4-W	0.00	\$11.59	\$0.00	\$11.59	\$0.00	\$0.00
SPL VOICE CUST. SPECIFIED RECEIVE LEVEL	0.00	\$7.97	\$0.00	\$7.97	\$0.00	\$0.00
SPECIAL VOICE MULTIPLEXING	0.00	\$204.99	\$0.00	\$204.99	\$0.00	\$0.00
SPECIAL VOICE SIGNALING CAPABILITY	0.00	\$11.74	\$0.00	\$11.74	\$0.00	\$0.00
SPECIAL VOICE SELECTIVE SIGNALING	0.00	\$5.89	\$0.00	\$5.89	\$0.00	\$0.00
SPL VOICE TRANSFER 4-PORT ARRANGEMENT	0.00	\$2.84	\$0.00	\$2.84	\$0.00	\$0.00
SPL VOICE TRANSFER 5-PORT ARRANGEMENT	0.00	\$6.48	\$0.00	\$6.48	\$0.00	\$0.00
SPECIAL VOICE PUBLIC PACKET SWITCH NETWORK	0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
SPL AUDIO CHAN TERM 200 TO 3500 HZ MONTH	0.00	\$41.93	\$0.00	\$41.93	\$0.00	\$0.00
200 TO 3500 HZ MONTH NONRECURRING CHG	0.00	\$325.00	\$0.00	\$325.00	\$0.00	\$0.00
SPL AUDIO CHAN TERM 200 TO 3500 HZ DAY	0.00	\$4.19	\$0.00	\$4.19	\$0.00	\$0.00
200 TO 3500 HZ DAY NONRECURRING CHG	0.00	\$325.00	\$0.00	\$325.00	\$0.00	\$0.00
SPL AUDIO CHAN TERM 100 TO 5000 HZ MONTH	0.00	\$73.01	\$0.00	\$73.01	\$0.00	\$0.00
100 TO 5000 HZ MONTH NONRECURRING CHG	0.00	\$325.00	\$0.00	\$325.00	\$0.00	\$0.00
SPL AUDIO CHAN TERM 100 TO 5000 HZ DAY	0.00	\$7.30	\$0.00	\$7.30	\$0.00	\$0.00
100 TO 5000 HZ MONTH NONRECURRING CHG	0.00	\$325.00	\$0.00	\$325.00	\$0.00	\$0.00
SPL AUDIO CHAN TERM 50 TO 8000 HZ MONTH	0.00	\$73.01	\$0.00	\$73.01	\$0.00	\$0.00
50 TO 8000 HZ MONTH NONRECURRING CHG	0.00	\$325.00	\$0.00	\$325.00	\$0.00	\$0.00
SPL AUDIO CHAN TERM 50 TO 8000 HZ DAY	0.00	\$7.30	\$0.00	\$7.30	\$0.00	\$0.00
50 TO 8000 HZ DAY NONRECURRING CHG	0.00	\$325.00	\$0.00	\$325.00	\$0.00	\$0.00
SPL AUDIO CHAN TERM 50 TO 15000 HZ MONTH	0.00	\$73.01	\$0.00	\$73.01	\$0.00	\$0.00
50 TO 15000 HZ MONTH NONRECURRING CHG	0.00	\$325.00	\$0.00	\$325.00	\$0.00	\$0.00
SPL AUDIO CHAN TERM 50 TO 15000 HZ DAY	0.00	\$7.30	\$0.00	\$7.30	\$0.00	\$0.00
50 TO 15000 HZ DAY NONRECURRING CHG	0.00	\$325.00	\$0.00	\$325.00	\$0.00	\$0.00
SPL AUDIO CH MIL FAC. 200 TO 3500 HZ MO.	0.00	\$2.82	\$0.00	\$2.82	\$0.00	\$0.00
SPL AUDIO CH MIL FAC. 200 TO 3500 HZ DAY	0.00	\$0.28	\$0.00	\$0.28	\$0.00	\$0.00
SPL AUDIO CH MIL FAC. 100 TO 5000 HZ MO.	0.00	\$5.63	\$0.00	\$5.63	\$0.00	\$0.00
SPL AUDIO CH MIL FAC. 100 TO 5000 HZ DAY	0.00	\$0.56	\$0.00	\$0.56	\$0.00	\$0.00
SPL AUDIO CH MIL FAC. 50 TO 8000 HZ MO.	0.00	\$8.46	\$0.00	\$8.46	\$0.00	\$0.00
SPL AUDIO CH MIL FAC. 50 TO 8000 HZ DAY	0.00	\$0.85	\$0.00	\$0.85	\$0.00	\$0.00

**CITIZENS TELEPHONE COMPANY  
SPECIAL ACCESS SERVICE REVENUE  
JULY 3, 2012 INTERSTATE TARIFF FILING**

<u>ELEMENT</u>	<u>PROPOSED DEMAND *</u>	<u>CURRENT RATE</u>	<u>CURRENT BILLING AMOUNT</u>	<u>PROPOSED RATE</u>	<u>PROPOSED BILLING AMOUNT</u>	<u>REVENUE DIFFERENTIAL</u>
SPL AUDIO CH MIL FAC. 50 TO 15000 HZ MO.	0.00	\$11.28	\$0.00	\$11.28	\$0.00	\$0.00
SPL AUDIO CH MIL FAC. 50 TO 15000 HZ DAY	0.00	\$1.13	\$0.00	\$1.13	\$0.00	\$0.00
SPL AUDIO CH MIL TERM 200 TO 3500 HZ MO.	0.00	\$28.32	\$0.00	\$28.32	\$0.00	\$0.00
SPL AUDIO CH MIL TERM 200 TO 3500 HZ DAY	0.00	\$2.83	\$0.00	\$2.83	\$0.00	\$0.00
SPL AUDIO CH MIL TERM 100 TO 5000 HZ MO.	0.00	\$56.62	\$0.00	\$56.62	\$0.00	\$0.00
SPL AUDIO CH MIL TERM 100 TO 5000 HZ DAY	0.00	\$5.66	\$0.00	\$5.66	\$0.00	\$0.00
SPL AUDIO CH MIL TERM 50 TO 8000 HZ MO.	0.00	\$84.94	\$0.00	\$84.94	\$0.00	\$0.00
SPL AUDIO CH MIL TERM 50 TO 8000 HZ DAY	0.00	\$8.49	\$0.00	\$8.49	\$0.00	\$0.00
SPL AUDIO CH MIL TERM 50 TO 15000 HZ MO.	0.00	\$113.26	\$0.00	\$113.26	\$0.00	\$0.00
SPL AUDIO CH MIL TERM 50 TO 15000 HZ DAY	0.00	\$11.33	\$0.00	\$11.33	\$0.00	\$0.00
SPL AUDIO BRIDGING DISTRIBUTION AMP MO.	0.00	\$18.09	\$0.00	\$18.09	\$0.00	\$0.00
SPL AUDIO BRIDGING DISTRIBUTION AMP DAY	0.00	\$1.81	\$0.00	\$1.81	\$0.00	\$0.00
SPECIAL AUDIO GAIN CONDITIONING MO.	0.00	\$11.70	\$0.00	\$11.70	\$0.00	\$0.00
SPECIAL AUDIO GAIN CONDITIONING DAY	0.00	\$1.17	\$0.00	\$1.17	\$0.00	\$0.00
SPECIAL AUDIO STEREO	0.00	\$20.06	\$0.00	\$20.06	\$0.00	\$0.00
SPECIAL AUDIO STEREO	0.00	\$2.01	\$0.00	\$2.01	\$0.00	\$0.00
SPL VIDEO CHAN TERM TV-1 OR 2 MO.	0.00	\$433.18	\$0.00	\$433.18	\$0.00	\$0.00
SPL VIDEO CHAN TERM TV-1 OR 2 DAY	0.00	\$238.25	\$0.00	\$238.25	\$0.00	\$0.00
SPL VIDEO CHAN TERM TV-1 OR 2 MO. [NRC]	0.00	\$378.00	\$0.00	\$378.00	\$0.00	\$0.00
SPL VIDEO CHAN TERM TV-1 OR 2 DAY [NRC]	0.00	\$378.00	\$0.00	\$378.00	\$0.00	\$0.00
SPL VIDEO CHAN TERM 4TV-5 MO.	0.00	\$433.18	\$0.00	\$433.18	\$0.00	\$0.00
SPL VIDEO CHAN TERM 4TV-5 DAY	0.00	\$238.25	\$0.00	\$238.25	\$0.00	\$0.00
SPL VIDEO CHAN TERM 4TV-5 MO. [NRC]	0.00	\$378.00	\$0.00	\$378.00	\$0.00	\$0.00
SPL VIDEO CHAN TERM 4TV-5 DAY [NRC]	0.00	\$378.00	\$0.00	\$378.00	\$0.00	\$0.00
SPL VIDEO CHAN TERM 6TV-5 MO.	0.00	\$433.18	\$0.00	\$433.18	\$0.00	\$0.00
SPL VIDEO CHAN TERM 6TV-5 DAY	0.00	\$238.25	\$0.00	\$238.25	\$0.00	\$0.00
SPL VIDEO CHAN TERM 6TV-5 MO. [NRC]	0.00	\$378.00	\$0.00	\$378.00	\$0.00	\$0.00
SPL VIDEO CHAN TERM 6TV-5 DAY [NRC]	0.00	\$378.00	\$0.00	\$378.00	\$0.00	\$0.00
SPL VIDEO CHAN TERM TV-15 MO.	0.00	\$433.18	\$0.00	\$433.18	\$0.00	\$0.00
SPL VIDEO CHAN TERM TV-15 DAY	0.00	\$238.25	\$0.00	\$238.25	\$0.00	\$0.00
SPL VIDEO CHAN TERM TV-15 MO. [NRC]	0.00	\$378.00	\$0.00	\$378.00	\$0.00	\$0.00
SPL VIDEO CHAN TERM TV-15 DAY [NRC]	0.00	\$378.00	\$0.00	\$378.00	\$0.00	\$0.00
SPL VIDEO CHAN MILEAGE FACILITY MO.	0.00	\$368.69	\$0.00	\$368.69	\$0.00	\$0.00
SPL VIDEO CHAN MILEAGE FACILITY DAY	0.00	\$202.77	\$0.00	\$202.77	\$0.00	\$0.00
SPL VIDEO CHAN MILEAGE TERMINATION MO.	0.00	\$392.83	\$0.00	\$392.83	\$0.00	\$0.00
SPL VIDEO CHAN MILEAGE TERMINATION DAY	0.00	\$216.06	\$0.00	\$216.06	\$0.00	\$0.00
SPL DIGITAL DATA CHAN TERM 2.4 KBPS MO.	0.00	\$42.61	\$0.00	\$32.93	\$0.00	\$0.00
SPL DIG DATA 2.4 KBPS NONRECURRING CHARGE	0.00	\$132.03	\$0.00	\$132.03	\$0.00	\$0.00
SPL DIGITAL DATA CHAN TERM 4.8 KBPS MO.	0.00	\$42.61	\$0.00	\$32.93	\$0.00	\$0.00
SPL DIG DATA 4.8 KBPS NONRECURRING CHARGE	0.00	\$132.03	\$0.00	\$132.03	\$0.00	\$0.00
SPL DIGITAL DATA CHAN TERM 9.6 KBPS MO.	0.00	\$42.61	\$0.00	\$32.93	\$0.00	\$0.00
SPL DIG DATA 9.6 KBPS NONRECURRING CHARGE	0.00	\$132.03	\$0.00	\$132.03	\$0.00	\$0.00
SPL DIGITAL DATA CHAN TERM 19.2 KBPS MO.	0.00	\$42.61	\$0.00	\$32.93	\$0.00	\$0.00
SPL DIG DATA 19.2 KBPS NONRECURRING CHARGE	0.00	\$132.03	\$0.00	\$132.03	\$0.00	\$0.00
SPL DIGITAL DATA CHAN TERM 56.0 KBPS MO.	125.00	\$42.61	\$5,326.25	\$32.93	\$4,116.25	-\$1,210.00
SPL DIG DATA 56.0 KBPS NONRECURRING CHARGE	0.00	\$132.03	\$0.00	\$132.03	\$0.00	\$0.00
SPL DIGITAL DATA CHAN TERM 64.0 KBPS MO.	0.00	\$42.61	\$0.00	\$32.93	\$0.00	\$0.00
SPL DIG DATA 64.0 KBPS NONRECURRING CHARGE	0.00	\$132.03	\$0.00	\$132.03	\$0.00	\$0.00
SPL DIG DATA CHAN MILE FACILITY 2.4 KBPS MO.	0.00	\$1.56	\$0.00	\$1.21	\$0.00	\$0.00
SPL DIG DATA CHAN MILE FACILITY 4.8 KBPS MO.	0.00	\$1.56	\$0.00	\$1.21	\$0.00	\$0.00
SPL DIG DATA CHAN MILE FACILITY 9.6 KBPS MO.	0.00	\$1.56	\$0.00	\$1.21	\$0.00	\$0.00
SPL DIG DATA CHAN MILE FACILITY 19.2 KBPS MO.	0.00	\$1.56	\$0.00	\$1.21	\$0.00	\$0.00
SPL DIG DATA CHAN MILE FACILITY 56.0 KBPS MO.	1,180.00	\$2.22	\$2,619.60	\$1.72	\$2,029.60	-\$590.00
SPL DIG DATA CHAN MILE FACILITY 64.0 KBPS MO.	0.00	\$2.22	\$0.00	\$1.72	\$0.00	\$0.00
SPL DIG DATA CHAN MILEAGE TERM 2.4 KBPS MO.	0.00	\$15.69	\$0.00	\$12.13	\$0.00	\$0.00
SPL DIG DATA CHAN MILEAGE TERM 4.8 KBPS MO.	0.00	\$15.69	\$0.00	\$12.13	\$0.00	\$0.00
SPL DIG DATA CHAN MILEAGE TERM 9.6 KBPS MO.	0.00	\$15.69	\$0.00	\$12.13	\$0.00	\$0.00
SPL DIG DATA CHAN MILEAGE TERM 19.2 KBPS MO.	0.00	\$15.69	\$0.00	\$12.13	\$0.00	\$0.00
SPL DIG DATA CHAN MILEAGE TERM 56.0 KBPS MO.	125.00	\$22.24	\$2,780.00	\$17.19	\$2,148.75	-\$631.25
SPL DIG DATA CHAN MILEAGE TERM 64.0 KBPS MO.	0.00	\$22.24	\$0.00	\$17.19	\$0.00	\$0.00
SPECIAL DIGITAL DATA BRIDGING	0.00	\$7.12	\$0.00	\$7.12	\$0.00	\$0.00
SPL DIGITAL DATA LOOP TRANSFER ARRANGEMENT	0.00	\$5.63	\$0.00	\$5.63	\$0.00	\$0.00
SPL DIG DATA PPS 9.6 KBPS ARRANGEMENT	0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
SPL DIG DATA PPS 56.0 KBPS ARRANGEMENT	0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
SPL DIG DATA CHANNEL SERVICE 2.4 KBPS MO.	0.00	\$28.15	\$0.00	\$28.15	\$0.00	\$0.00
SPL DIG DATA CHANNEL SERVICE 4.8 KBPS MO.	0.00	\$28.15	\$0.00	\$28.15	\$0.00	\$0.00
SPL DIG DATA CHANNEL SERVICE 9.6 KBPS MO.	0.00	\$28.15	\$0.00	\$28.15	\$0.00	\$0.00
SPL DIG DATA CHANNEL SERVICE 56.0 KBPS MO.	0.00	\$28.15	\$0.00	\$28.15	\$0.00	\$0.00
SPL HIGH CAP CHAN TERM 1.544 MBPS MO.	1,852.00	\$120.82	\$223,758.64	\$93.38	\$172,939.76	-\$50,818.88
SPL HIGH CAP 1.544 MBPS NONRECURRING CHARGE	0.00	\$378.00	\$0.00	\$378.00	\$0.00	\$0.00

**CITIZENS TELEPHONE COMPANY  
SPECIAL ACCESS SERVICE REVENUE  
JULY 3, 2012 INTERSTATE TARIFF FILING**

<u>ELEMENT</u>	<u>PROPOSED DEMAND *</u>	<u>CURRENT RATE</u>	<u>CURRENT BILLING AMOUNT</u>	<u>PROPOSED RATE</u>	<u>PROPOSED BILLING AMOUNT</u>	<u>REVENUE DIFFERENTIAL</u>
SPL HIGH CAP CHAN TERM 3.152 MBPS MO.	0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
SPL HIGH CAP 3.152 MBPS NONRECURRING CHARGE	0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
SPL HIGH CAP CHAN TERM 6.312 MBPS MO.	0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
SPL HIGH CAP 6.312 MBPS NONRECURRING CHARGE	0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
SPL HC CHAN TERM 44.736 MBPS MO. [1 DS3]	12.00	\$1,225.59	\$14,707.08	\$947.21	\$11,366.52	-\$3,340.56
SPL HC 44.736 MBPS NONRECURRING CHARGE [1 DS3]	0.00	\$442.00	\$0.00	\$442.00	\$0.00	\$0.00
SPL HC CHAN TERM 44.736 MBPS MO. [3 DS3]	0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
SPL HC CHAN TERM 44.736 MBPS MO. [3 DS3]	0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
SPL HC 44.736 MBPS NONRECURRING CHARGE [3 DS3]	0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
SPL HC CHAN TERM 44.736 MBPS MO. [6 DS3]	0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
SPL HC CHAN TERM 44.736 MBPS MO. [6 DS3]	0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
SPL HC 44.736 MBPS NONRECURRING CHARGE [6 DS3]	0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
SPL HC CHAN TERM 44.736 MBPS MO. [12 DS3]	0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
SPL HC CHAN TERM 44.736 MBPS MO. [12 DS3]	0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
SPL HC 44.736 MBPS NONRECURRING CHARGE [12 DS3]	0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
SPL HIGH CAP CHAN TERM 274.176 MBPS MO.	0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
SPL HIGH CAP 274.176 MBPS NONRECURRING CHARGE	0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
SPL HIGH CAP CHAN MILE FACILTY 64 KBPS MO.	0.00	\$2.22	\$0.00	\$2.22	\$0.00	\$0.00
SPL HIGH CAP CHAN MILE FACILTY 1.544 MBPS MO.	13,542.34	\$8.28	\$112,130.58	\$6.40	\$86,670.98	-\$25,459.60
SPL HIGH CAP CHAN MILE FACILTY 3.152 MBPS MO.	0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
SPL HIGH CAP CHAN MILE FACILTY 6.312 MBPS MO.	0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
SPL HIGH CAP CHAN MILE FACILTY 44.736 MBPS MO.	121.71	\$80.11	\$9,750.19	\$61.91	\$7,535.07	-\$2,215.12
SPL HIGH CAP CHAN MILE FCLTY 274.176 MBPS MO.	0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
SPL HIGH CAP CHAN MILE TERM 64 KBPS MO.	0.00	\$22.24	\$0.00	\$22.24	\$0.00	\$0.00
SPL HIGH CAP CHAN MILE TERM 1.544 MBPS MO.	1,478.00	\$42.95	\$63,480.10	\$33.19	\$49,054.82	-\$14,425.28
SPL HIGH CAP CHAN MILE TERM 3.152 MBPS MO.	0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
SPL HIGH CAP CHAN MILE TERM 6.312 MBPS MO.	0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
SPL HIGH CAP CHAN MILE TERM 44.736 MBPS MO.	12.00	\$306.40	\$3,676.80	\$236.80	\$2,841.60	-\$835.20
SPL HIGH CAP CHAN MILE TERM 274.176 MBPS MO.	0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
SPL HIGH CAPACITY MULTIPLEXING DS4 TO DS1	0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
SPL HIGH CAPACITY MULTIPLEXING DS3 TO DS1	12.00	\$429.86	\$5,158.32	\$332.22	\$3,986.64	-\$1,171.68
SPL HIGH CAPACITY MULTIPLEXING DS2 TO DS1	0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
SPL HIGH CAPACITY MULTIPLEXING DS1C TO DS1	0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
SPL HIGH CAPACITY MULTIPLEXING DS1 TO VOICE	12.00	\$165.96	\$1,991.52	\$128.26	\$1,539.12	-\$452.40
SPL HIGH CAPACITY MULTIPLEXING DS1 TO DSO	0.00	\$165.96	\$0.00	\$165.96	\$0.00	\$0.00
SPL HIGH CAP MPX DSO TO SUBRATES < 20 2.4KBPS	0.00	\$353.45	\$0.00	\$353.45	\$0.00	\$0.00
SPL HIGH CAP MPX DSO TO SUBRATES < 10 4.8KBPS	0.00	\$240.16	\$0.00	\$240.16	\$0.00	\$0.00
SPL HIGH CAP MPX DSO TO SUBRATES < 5 9.6KBPS	0.00	\$212.97	\$0.00	\$212.97	\$0.00	\$0.00
SPL HIGH CAPACITY AUTO LOOP TRANSFER	0.00	\$143.19	\$0.00	\$143.19	\$0.00	\$0.00
SPL HIGH CAPACITY TRANSFER ARRANGEMENT	0.00	\$156.07	\$0.00	\$156.07	\$0.00	\$0.00
SPL HIGH CAPACITY NCT EQUIP 1.544 MBPS	0.00	\$81.21	\$0.00	\$81.21	\$0.00	\$0.00
SPL HIGH CAPACITY NCTE AUTO LOOP TRANSFER	0.00	\$326.26	\$0.00	\$326.26	\$0.00	\$0.00
SPL HIGH CAPACITY - CLEAR CHANNEL CAPABILITY	0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Totals			\$447,966.84		\$346,227.61	-\$101,739.23