

Citizens Telecommunications Companies - Group #1
 Summary of Exogenous Costs
 Excluding ATS Targeting

5/1/2002 TRP
 Exhibit 1.1-1
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	Quantity	Source / Comments
CMT Basket		
1 Regulatory Fees	28,291	Exhibit 1.1-4, Line 11
2 TRS Costs	8,912	Exhibit 1.1-5, Line 13
3 NANPA	(1,276)	Exhibit 1.1-6, Line 13
4 Total Common Line	35,927	Sum of Lines 1..3
Traffic Sensitive Basket		
5 Regulatory Fees	1,078	Exhibit 1.1-4, Line 14
6 TRS Costs	340	Exhibit 1.1-5, Line 16
7 NANPA	(49)	Exhibit 1.1-6, Line 16
8 Total Traffic Sensitive	1,369	Sum of Lines 5..7
Special Access Basket		
9 Regulatory Fees	12,870	Exhibit 1.1-4, Line 21
10 TRS Costs	4,054	Exhibit 1.1-5, Line 22
11 NANPA	(581)	Exhibit 1.1-6, Line 22
12 Total Special Access	16,344	Sum of Lines 9..11

Citizens Telecommunications Companies - Group #1
 Summary of Exogenous Costs Targeted to SBIs
 Excluding ATS Targeting

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	<u>Quantity</u>	<u>Source / Comments</u>
Traffic Sensitive Basket		
Database Access Band Undesignated		
1 Reg Fees	1,078	Exhibit 1.1-4, Line 12
2 TRS	340	Exhibit 1.1-5, Line 14
3 NANPA	(49)	Exhibit 1.1-6, Line 14
4 Total Database Access Undesignated	1,369	Sum of Lines 1..3
Billing Name and Address Band		
5 Reg Fees	0	Exhibit 1.1-4, Line 13
6 TRS	0	Exhibit 1.1-5, Line 15
7 NANPA	0	Exhibit 1.1-6, Line 15
8 Total Billing Name and Address Band	0	Sum of Lines 5..7
9 Total Traffic Sensitive Targeting	1,369	Line 4 + Line 8
10 Total Traffic Sensitive Exogenous Costs	1,369	Exhibit 1.1-1, Line 8
11 Non-Targeted TS Exogenous Costs	0	Line 10 - Line 9

Citizens Telecommunications Companies - Group #1
 Summary of Exogenous Costs Targeted to SBIs
 Excluding ATS Targeting

	Quantity	<u>Source / Comments</u>
Special Access Basket		
Voice Grade Band		
12 Reg Fees	0	Exhibit 1.1-4, Line 15
13 TRS	0	Exhibit 1.1-5, Line 17
14 NANPA	0	Exhibit 1.1-6, Line 17
15 Total Voice Grade Band	0	Sum of Lines 12..14
Audio/Video Band		
16 Reg Fees	0	Exhibit 1.1-4, Line 16
17 TRS	0	Exhibit 1.1-5, Line 18
18 NANPA	0	Exhibit 1.1-6, Line 18
19 Total Audio/Video Band	0	Sum of Lines 16..18
HiCap & DDS (Undesignated)		
20 Reg Fees	0	Exhibit 1.1-4, Line 17
21 TRS	0	Exhibit 1.1-5, Line 19
22 NANPA	0	Exhibit 1.1-6, Line 19
23 Total HiCap & DDS (Undesignated)	0	Sum of Lines 20..22
24 Total Special Access Targeting	0	Sum of lines 15,19,23
25 Total Special Access Exogenous Costs	16,344	Exhibit 1.1-1, Line 12
26 Non-Targeted Special Access Exogenous C	16,344	Line 25 - Line 24

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

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

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

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	<u>Quantity</u>	<u>Source / Comments</u>
1 Regulatory Fees Embedded in Rates	55,119	Trans. 103
2 Reg Fee Funding Base--Interstate EU Rev.	65,363,733	Contribution Base from Form 499-A for 2001 NPRM 3/27/2002, FCC 02-92 "Assessment and Collection of Regulatory Fees for Fiscal Year 2002"
3 Reg. Fee rate per Revenue Dollar	\$0.00153	
4 Current Regulatory Fees	100,007	Line 2 * Line 3 records
5 Non-Price Cap Percentage	2.6483%	
6 Regulatory Fees Attributable to Price Caps	97,358	Line 4 * (1 - Line 5)
5 Regulatory Fee Exogenous Change	42,239	Line 6 - Line 1
Exogenous-Eligible Revenues		
6 CMT Basket--Per Line Only	97,632,873	Base Period Demand Rated Out
7 Database Access	3,720,755	Base Period Demand Rated Out
8 Bill Name & Address	0	Base Period Demand Rated Out
9 Total Special Access	44,415,868	Base Period Demand Rated Out
10 Total Price Cap Exogenous-Eligible	145,769,496	Sum of Lines 6..9

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

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	<u>Quantity</u>	<u>Source / Comments</u>
Distribution of Reg Fees Exogenous Change:		
11 CMT Basket	28,291	Line 5 * (Line 6 / Line 10)
12 Database Access--Undesignated	1,078	Line 5 * (Line 7 / Line 10)
13 Billing Name and Address	0	Line 5 * (Line 8 / Line 10)
14 Total Traffic Sensitive	1,078	Sum of Lines 12..13
15 Voice Grade Special Access	0	not assigned below basket level
16 Audio/Video Special Access	0	not assigned below basket level
17 High Cap & DDS Spec Acc--Undesignated	0	not assigned below basket level
18 DS1 Special Access	0	not assigned below basket level
19 DS3 Special Access	0	not assigned below basket level
20 Total Special Access	12,870	Line 5 * (Line 9 / Line 10)
21 Total Distributed Reg Fees Exogenous	42,239	Line 11 + Line 14 + Line 20

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

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	<u>Quantity</u>	<u>Source / Comments</u>
1 TRS Costs in Rates	33,145	Trans. 103
2 TRS Funding Base--Interstate EU Revenue	65,363,733	Contribution Base from Form 499-A for 2001
3 TRS Contr. per IS End User Billed Revenue	0.00073	Exhibit 4 from NECA's TRS Submission of 5/1/01
4 TRS Costs at Current Level	47,716	Line 2 * Line 3
5 Non-Price Cap Percentage	2.6483%	records
6 TRS Costs Attributable to Price Caps	46,452	Line 4 * (1 - Line 5)
7 TRS Total Exogenous Cost Change	13,307	Line 6 - Line 1
Exogenous-Eligible Revenues		
8 CMT Basket--Per Line Only	97,632,873	Base Period Demand Rated Out
9 Database Access	3,720,755	Base Period Demand Rated Out
10 Bill Name & Address	0	Base Period Demand Rated Out
11 Total Special Access	44,415,868	Base Period Demand Rated Out
12 Total Price Cap Exogenous-Eligible	145,769,496	Sum of Lines 8..11

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

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	<u>Quantity</u>	<u>Source / Comments</u>
Exogenous Change Allocation for TRS Costs		
13 CMT Basket	8,912	Line 7 * (Line 8 / Line 12)
14 Database Access--Undesignated	340	Line 7 * (Line 9 / Line 12)
15 Bill Name & Address	0	Line 7 * (Line 10 / Line 12)
16 Total Traffic Sensitive	340	Sum of Lines 14..15
17 Voice Grade Special Access	0	not assigned below basket level
18 Audio/Video	0	not assigned below basket level
19 High Cap & DDS Spec Acc--Undesignated	0	not assigned below basket level
20 DS1 Special Access	0	not assigned below basket level
21 DS3 Special Access	0	not assigned below basket level
22 Total Special Access	4,054	Line 7 * (Line 11 / Line 12)
23 Total Distributed TRS Exogenous	13,307	Line 13 + Line 16 + Line 22

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

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	<u>Quantity</u>	<u>Source / Comments</u>
1 NANPA Payments Embedded in Rates	4,642	Trans. 103
2 NANPA Funding Base--Interstate EU Rever	65,363,733	Contribution Base from Form 499-A for 2001
3 NANPA Contribution Factor	0.000043	Order, DA 01-1524, 6/27/01
4 TRS Costs at Current Level	2,811	Line 2 * Line 3
5 Non-Price Cap Percentage	2.6483%	records
6 NANPA Costs Attributable to Price Caps	2,736	Line 4 * (1 - Line 5)
7 NANPA Payments Exogenous Change	(1,906)	Line 6 - Line 1
Exogenous-Eligible Revenues		
8 CMT Basket--Per Line Only	97,632,873	Base Period Demand Rated Out
9 Database Access	3,720,755	Base Period Demand Rated Out
10 Bill Name & Address	0	Base Period Demand Rated Out
11 Total Special Access	44,415,868	Base Period Demand Rated Out
12 Total Price Cap Exogenous-Eligible	145,769,496	Sum of Lines 8..11

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

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	<u>Quantity</u>	<u>Source / Comments</u>
Distribution of NANPA Exogenous Change:		
13 CMT Basket	(1,276)	Line 7 * (Line 8 / Line 12)
14 Database Access--Undesignated	(49)	Line 7 * (Line 9 / Line 12)
15 Billing Name and Address	0	Line 7 * (Line 10 / Line 12)
16 Total Traffic Sensitive	(49)	Sum of Lines 14..15
17 Voice Grade Special Access	0	not assigned below basket level
18 Audio/Video Special Access	0	not assigned below basket level
19 High Cap & DDS Spec Acc--Undesignated	0	not assigned below basket level
20 DS1 Special Access	0	not assigned below basket level
21 DS3 Special Access	0	not assigned below basket level
22 Total Special Access	(581)	Line 7 * (Line 11 / Line 12)
23 Total Distributed NANPA Exogenous	(1,906)	Line 13 + Line 16 + Line 22

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

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	<u>Quantity</u>	<u>Source / Comments</u>
CMT Basket		
1 Regulatory Fees	2,109	Exhibit 1.2-4, Line 11
2 TRS Costs	642	Exhibit 1.2-5, Line 13
3 NANPA	(352)	Exhibit 1.2-6, Line 13
4 Total Common Line	2,399	Sum of Lines 1..3
Traffic Sensitive Basket		
5 Regulatory Fees	47	Exhibit 1.2-4, Line 14
6 TRS Costs	14	Exhibit 1.2-5, Line 16
7 NANPA	(8)	Exhibit 1.2-6, Line 16
8 Total Traffic Sensitive	53	Sum of Lines 5..7
Special Access Basket		
9 Regulatory Fees	568	Exhibit 1.2-4, Line 21
10 TRS Costs	173	Exhibit 1.2-5, Line 22
11 NANPA	(95)	Exhibit 1.2-6, Line 22
12 Total Special Access	646	Sum of Lines 9..11

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

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	<u>Quantity</u>	<u>Source / Comments</u>
Traffic Sensitive Basket		
Database Access Band Undesignated		
1 Reg Fees	47	Exhibit 1.2-4, Line 12
2 TRS	14	Exhibit 1.2-5, Line 14
3 NANPA	(8)	Exhibit 1.2-6, Line 14
4 Total Database Access Undesignated	53	Sum of Lines 1..3
Billing Name and Address Band		
5 Reg Fees	0	Exhibit 1.2-4, Line 13
6 TRS	0	Exhibit 1.2-5, Line 15
7 NANPA	0	Exhibit 1.2-6, Line 15
8 Total Billing Name and Address Band	0	Sum of Lines 5..7
9 Total Traffic Sensitive Targeting	53	Line 4 + Line 8
10 Total Traffic Sensitive Exogenous Costs	53	Exhibit 1.2-1, Line 8
11 Non-Targeted TS Exogenous Costs	0	Line 10 - Line 9

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

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	Quantity	<u>Source / Comments</u>
Special Access Basket		
Voice Grade Band		
12 Reg Fees	0	Exhibit 1.2-4, Line 15
13 TRS	0	Exhibit 1.2-5, Line 17
14 NANPA	0	Exhibit 1.2-6, Line 17
15 Total Voice Grade Band	0	Sum of Lines 12..14
Audio/Video Band		
16 Reg Fees	0	Exhibit 1.2-4, Line 16
17 TRS	0	Exhibit 1.2-5, Line 18
18 NANPA	0	Exhibit 1.2-6, Line 18
19 Total Audio/Video Band	0	Sum of Lines 16..18
HiCap & DDS (Undesignated)		
20 Reg Fees	0	Exhibit 1.2-4, Line 17
21 TRS	0	Exhibit 1.2-5, Line 19
22 NANPA	0	Exhibit 1.2-6, Line 19
23 Total HiCap & DDS (Undesignated)	0	Sum of Lines 20..22
24 Total Special Access Targeting	0	Sum of lines 15,19,23
25 Total Special Access Exogenous Costs	646	Exhibit 1.2-1, Line 12
26 Non-Targeted Special Access Exogenous C	646	Line 25 - Line 24

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

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

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

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	<u>Quantity</u>	<u>Source / Comments</u>
1 Regulatory Fees Embedded in Rates	10,440	Trans. 103
2 Reg Fee Funding Base--Interstate EU Rev.	8,782,639	Contribution Base from Form 499-A for 2001
3 Reg. Fee rate per Revenue Dollar	\$0.00153	NPRM 3/27/2002, FCC 02-92 "Assessment and Collection of Regulatory Fees for Fiscal Year 2002"
4 Current Regulatory Fees	13,437	Line 2 * Line 3
5 Non-Price Cap Percentage	2.0348%	records
6 Regulatory Fees Attributable to Price Caps	13,164	Line 4 * (1 - Line 5)
5 Regulatory Fee Exogenous Change	2,724	Line 6 - Line 1
Exogenous-Eligible Revenues		
6 CMT Basket--Per Line Only	23,449,751	Base Period Demand Rated Out
7 Database Access	521,063	Base Period Demand Rated Out
8 Bill Name & Address	0	Base Period Demand Rated Out
9 Total Special Access	6,318,445	Base Period Demand Rated Out
10 Total Price Cap Exogenous-Eligible	30,289,258	Sum of Lines 6..9

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

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	<u>Quantity</u>	<u>Source / Comments</u>
Distribution of Reg Fees Exogenous Change:		
11 CMT Basket	2,109	Line 5 * (Line 6 / Line 10)
12 Database Access--Undesignated	47	Line 5 * (Line 7 / Line 10)
13 Billing Name and Address	0	Line 5 * (Line 8 / Line 10)
14 Total Traffic Sensitive	47	Sum of Lines 12..13
15 Voice Grade Special Access	0	not assigned below basket level
16 Audio/Video Special Access	0	not assigned below basket level
17 High Cap & DDS Spec Acc--Undesignated	0	not assigned below basket level
18 DS1 Special Access	0	not assigned below basket level
19 DS3 Special Access	0	not assigned below basket level
20 Total Special Access	568	Line 5 * (Line 9 / Line 10)
21 Total Distributed Reg Fees Exogenous	2,724	Line 11 + Line 14 + Line 20

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

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	<u>Quantity</u>	<u>Source / Comments</u>
1 TRS Costs in Rates	5,452	Trans. 103
2 TRS Funding Base--Interstate EU Revenue	8,782,639	Contribution Base from Form 499-A for 2001
3 TRS Contr. per IS End User Billed Revenue	\$0.00073	Exhibit 4 from NECA's TRS Submission of 5/1/01
4 TRS Costs at Current Level	6,411	Line 2 * Line 3
5 Non-Price Cap Percentage	2.0348%	records
6 TRS Costs Attributable to Price Caps	6,281	Line 4 * (1 - Line 5)
7 TRS Total Exogenous Cost Change	829	Line 6 - Line 1
Exogenous-Eligible Revenues		
8 CMT Basket--Per Line Only	23,449,751	Base Period Demand Rated Out
9 Database Access	521,063	Base Period Demand Rated Out
10 Bill Name & Address	0	Base Period Demand Rated Out
11 Total Special Access	6,318,445	Base Period Demand Rated Out
12 Total Price Cap Exogenous-Eligible	30,289,258	Sum of Lines 8..11

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

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	<u>Quantity</u>	<u>Source / Comments</u>
Exogenous Change Allocation for TRS Costs		
13 CMT Basket	642	Line 7 * (Line 8 / Line 12)
14 Database Access--Undesignated	14	Line 7 * (Line 9 / Line 12)
15 Bill Name & Address	0	Line 7 * (Line 10 / Line 12)
16 Total Traffic Sensitive	14	Sum of Lines 14..15
17 Voice Grade Special Access	0	not assigned below basket level
18 Audio/Video	0	not assigned below basket level
19 High Cap & DDS Spec Acc--Undesignated	0	not assigned below basket level
20 DS1 Special Access	0	not assigned below basket level
21 DS3 Special Access	0	not assigned below basket level
22 Total Special Access	173	Line 7 * (Line 11 / Line 12)
23 Total Distributed TRS Exogenous	829	Line 13 + Line 16 + Line 22

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

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	<u>Quantity</u>	<u>Source / Comments</u>
1 NANPA Payments Embedded in Rates	825	Trans. 103
2 NANPA Funding Base--Interstate EU Rever	8,782,639	Contribution Base from Form 499-A for 2001
3 NANPA Contribution Factor	0.000043	Order, DA 01-1524, 6/27/01
4 TRS Costs at Current Level	378	Line 2 * Line 3
5 Non-Price Cap Percentage	2.0348%	records
6 NANPA Costs Attributable to Price Caps	370	Line 4 * (1 - Line 5)
7 NANPA Payments Exogenous Change	(455)	Line 6 - Line 1
Exogenous-Eligible Revenues		
8 CMT Basket--Per Line Only	23,449,751	Base Period Demand Rated Out
9 Database Access	521,063	Base Period Demand Rated Out
10 Bill Name & Address	0	Base Period Demand Rated Out
11 Total Special Access	6,318,445	Base Period Demand Rated Out
12 Total Price Cap Exogenous-Eligible	30,289,258	Sum of Lines 8..11

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

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	<u>Quantity</u>	<u>Source / Comments</u>
Distribution of NANPA Exogenous Change:		
13 CMT Basket	(352)	Line 7 * (Line 8 / Line 12)
14 Database Access--Undesignated	(8)	Line 7 * (Line 9 / Line 12)
15 Billing Name and Address	0	Line 7 * (Line 10 / Line 12)
16 Total Traffic Sensitive	(8)	Sum of Lines 14..15
17 Voice Grade Special Access	0	not assigned below basket level
18 Audio/Video Special Access	0	not assigned below basket level
19 High Cap & DDS Spec Acc--Undesignated	0	not assigned below basket level
20 DS1 Special Access	0	not assigned below basket level
21 DS3 Special Access	0	not assigned below basket level
22 Total Special Access	(95)	Line 7 * (Line 11 / Line 12)
23 Total Distributed NANPA Exogenous	(455)	Line 13 + Line 16 + Line 22

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

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 Exhibit 1.3-1
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	Quantity	Source / Comments
CMT Basket		
1 Regulatory Fees	508	Exhibit 1.3-4, Line 11
2 TRS Costs	(0)	Exhibit 1.3-5, Line 13
3 NANPA	(63)	Exhibit 1.3-6, Line 13
4 Low End Adjustment	372,757	Exhibit 1.3-7, Line 19
5 Total Common Line	373,202	Sum of Lines 1..4
Traffic Sensitive Basket		
6 Regulatory Fees	0	Exhibit 1.3-4, Line 14
7 TRS Costs	0	Exhibit 1.3-5, Line 16
8 NANPA	0	Exhibit 1.3-6, Line 16
9 Low End Adjustment	0	Exhibit 1.3-7, Line 22
10 Total Traffic Sensitive	0	Sum of Lines 6..9
Special Access Basket		
11 Regulatory Fees	92	Exhibit 1.3-4, Line 21
12 TRS Costs	(0)	Exhibit 1.3-5, Line 22
13 NANPA	(11)	Exhibit 1.3-6, Line 22
14 Low End Adjustment	67,224	Exhibit 1.3-7, Line 28
15 Total Special Access	67,304	Sum of Lines 11..14

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

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	<u>Quantity</u>	<u>Source / Comments</u>
Traffic Sensitive Basket		
Database Access Band Undesignated		
1 Reg Fees	0	Exhibit 1.3-4, Line 12
2 TRS	0	Exhibit 1.3-5, Line 14
3 NANPA	0	Exhibit 1.3-6, Line 14
4 Low End Adjustment	0	Exhibit 1.3-7, Line 20
5 Total Database Access Undesignated	0	Sum of Lines 1..4
 Billing Name and Address Band		
6 Reg Fees	0	Exhibit 1.3-4, Line 13
7 TRS	0	Exhibit 1.3-5, Line 15
8 NANPA	0	Exhibit 1.3-6, Line 15
9 Low End Adjustment	0	Exhibit 1.3-7, Line 21
10 Total Billing Name and Address Band	0	Sum of Lines 6..9
 11 Total Traffic Sensitive Targeting	0	Line 5 + Line 10
 12 Total Traffic Sensitive Exogenous Costs	0	Exhibit 1.3-1, Line 10
 13 Non-Targeted TS Exogenous Costs	0	Line 12 - Line 11

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

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	Quantity	<u>Source / Comments</u>
Special Access Basket		
Voice Grade Band		
14 Reg Fees	0	Exhibit 1.3-4, Line 15
15 TRS	0	Exhibit 1.3-5, Line 17
16 NANPA	0	Exhibit 1.3-6, Line 17
17 Low End Adjustment	0	Exhibit 1.3-7, Line 23
18 Total Voice Grade Band	0	Sum of Lines 14..17
Audio/Video Band		
19 Reg Fees	0	Exhibit 1.3-4, Line 16
20 TRS	0	Exhibit 1.3-5, Line 18
21 NANPA	0	Exhibit 1.3-6, Line 18
22 Low End Adjustment	0	Exhibit 1.3-7, Line 24
23 Total Audio/Video Band	0	Sum of Lines 19..22
HiCap & DDS (Undesignated)		
24 Reg Fees	0	Exhibit 1.3-4, Line 17
25 TRS	0	Exhibit 1.3-5, Line 19
26 NANPA	0	Exhibit 1.3-6, Line 19
27 Low End Adjustment	0	Exhibit 1.3-7, Line 25
28 Total HiCap & DDS (Undesignated)	0	Sum of Lines 24..27
29 Total Special Access Targeting	0	Sum of lines 18,23,28
30 Total Special Access Exogenous Costs	67,304	Exhibit 1.3-1, Line 15
31 Non-Targeted Special Access Exogenous C	67,304	Line 30 - Line 29

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

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

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

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	<u>Quantity</u>	<u>Source / Comments</u>
1 Regulatory Fees Embedded in Rates	1,122	Trans. 103
2 Reg Fee Funding Base--Interstate EU Rev.	1,162,066	Contribution Base from Form 499-A for 2001 NPRM 3/27/2002, FCC 02-92 "Assessment and Collection of Regulatory Fees for Fiscal Year 2002"
3 Reg. Fee rate per Revenue Dollar	\$0.00153	
4 Current Regulatory Fees	1,778	Line 2 * Line 3 records
5 Non-Price Cap Percentage	3.1655%	
6 Regulatory Fees Attributable to Price Caps	1,722	Line 4 * (1 - Line 5)
5 Regulatory Fee Exogenous Change	599	Line 6 - Line 1
Exogenous-Eligible Revenues		
6 CMT Basket--Per Line Only	1,148,831	Base Period Demand Rated Out
7 Database Access	0	Base Period Demand Rated Out
8 Bill Name & Address	0	Base Period Demand Rated Out
9 Total Special Access	207,182	Base Period Demand Rated Out
10 Total Price Cap Exogenous-Eligible	1,356,013	Sum of Lines 6..9

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

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 Exhibit 1.3-4
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	<u>Quantity</u>	<u>Source / Comments</u>
Distribution of Reg Fees Exogenous Change:		
11 CMT Basket	508	Line 5 * (Line 6 / Line 10)
12 Database Access--Undesignated	0	Line 5 * (Line 7 / Line 10)
13 Billing Name and Address	0	Line 5 * (Line 8 / Line 10)
14 Total Traffic Sensitive	0	Sum of Lines 12..13
15 Voice Grade Special Access	0	not assigned below basket level
16 Audio/Video Special Access	0	not assigned below basket level
17 High Cap & DDS Spec Acc--Undesignated	0	not assigned below basket level
18 DS1 Special Access	0	not assigned below basket level
19 DS3 Special Access	0	not assigned below basket level
20 Total Special Access	92	Line 5 * (Line 9 / Line 10)
21 Total Distributed Reg Fees Exogenous	599	Line 11 + Line 14 + Line 20

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

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 Exhibit 1.3-5
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	<u>Quantity</u>	<u>Source / Comments</u>
1 TRS Costs in Rates	700	Trans. 103
2 TRS Funding Base--Interstate EU Revenue	1,162,066	Contribution Base from Form 499-A for 2001
3 TRS Contr. per IS End User Billed Revenue	\$0.00073	Exhibit 4 from NECA's TRS Submission of 5/1/01
4 TRS Costs at Current Level	723	Line 2 * Line 3
5 Non-Price Cap Percentage	3.1655%	records
6 TRS Costs Attributable to Price Caps	700	Line 4 * (1 - Line 5)
7 TRS Total Exogenous Cost Change	(0)	Line 6 - Line 1
Exogenous-Eligible Revenues		
8 CMT Basket--Per Line Only	1,148,831	Base Period Demand Rated Out
9 Database Access	0	Base Period Demand Rated Out
10 Bill Name & Address	0	Base Period Demand Rated Out
11 Total Special Access	207,182	Base Period Demand Rated Out
12 Total Price Cap Exogenous-Eligible	1,356,013	Sum of Lines 8..11

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

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 Exhibit 1.3-5
 Page 2 of 2

	<u>Quantity</u>	<u>Source / Comments</u>
Exogenous Change Allocation for TRS Costs		
13 CMT Basket	(0)	Line 7 * (Line 8 / Line 12)
14 Database Access--Undesignated	0	Line 7 * (Line 9 / Line 12)
15 Bill Name & Address	0	Line 7 * (Line 10 / Line 12)
16 Total Traffic Sensitive	0	Sum of Lines 14..15
17 Voice Grade Special Access	0	not assigned below basket level
18 Audio/Video	0	not assigned below basket level
19 High Cap & DDS Spec Acc--Undesignated	0	not assigned below basket level
20 DS1 Special Access	0	not assigned below basket level
21 DS3 Special Access	0	not assigned below basket level
22 Total Special Access	(0)	Line 7 * (Line 11 / Line 12)
23 Total Distributed TRS Exogenous	(0)	Line 13 + Line 16 + Line 22

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

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 Exhibit 1.3-6
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	<u>Quantity</u>	<u>Source / Comments</u>
1 NANPA Payments Embedded in Rates	123	Trans. 103
2 NANPA Funding Base--Interstate EU Rever	1,162,066	Contribution Base from Form 499-A for 2001
3 NANPA Contribution Factor	0.000043	Order, DA 01-1524, 6/27/01
4 TRS Costs at Current Level	50	Line 2 * Line 3
5 Non-Price Cap Percentage	3.1655%	records
6 NANPA Costs Attributable to Price Caps	48	Line 4 * (1 - Line 5)
7 NANPA Payments Exogenous Change	(75)	Line 6 - Line 1
Exogenous-Eligible Revenues		
8 CMT Basket--Per Line Only	1,148,831	Base Period Demand Rated Out
9 Database Access	0	Base Period Demand Rated Out
10 Bill Name & Address	0	Base Period Demand Rated Out
11 Total Special Access	207,182	Base Period Demand Rated Out
12 Total Price Cap Exogenous-Eligible	1,356,013	Sum of Lines 8..11

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

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 Exhibit 1.3-6
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	<u>Quantity</u>	<u>Source / Comments</u>
Distribution of NANPA Exogenous Change:		
13 CMT Basket	(63)	Line 7 * (Line 8 / Line 12)
14 Database Access--Undesignated	0	Line 7 * (Line 9 / Line 12)
15 Billing Name and Address	0	Line 7 * (Line 10 / Line 12)
16 Total Traffic Sensitive	0	Sum of Lines 14..15
17 Voice Grade Special Access	0	not assigned below basket level
18 Audio/Video Special Access	0	not assigned below basket level
19 High Cap & DDS Spec Acc--Undesignated	0	not assigned below basket level
20 DS1 Special Access	0	not assigned below basket level
21 DS3 Special Access	0	not assigned below basket level
22 Total Special Access	(11)	Line 7 * (Line 11 / Line 12)
23 Total Distributed NANPA Exogenous	(75)	Line 13 + Line 16 + Line 22

Citizens Telecommunications Companies - Group #3
 Calculation of Exogenous Adjustment
 For Low End Adjustment

5/1/2002 TRP
 Exhibit 1.3-7
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	<u>Quantity</u>	<u>Source / Comments</u>
1 Base Period Price Cap Revenues	2,412,000	2001 Form 492A
2 Base Period Expenses and Taxes	2,186,000	2001 Form 492A
3 Base Period Operating Income	226,000	2001 Form 492A
4 Base Period Rate Base	4,995,000	2001 Form 492A
5 Base Period Rate of Return	4.52%	2001 Form 492A
6 Low End Adjustment Target RoR	10.25%	Line 4 * (1 - Line 5)
7 Operating Income at Low End RoR	511,988	Line 4 * Line 6
8 Incremental Operating Income Required	285,988	Line 7 - Line 3
9 Federal Income Tax Rate	35.00%	Statutory Rate
10 State Income Tax Rate	0.00%	Statutory Rate
11 Incremental Federal Income Tax Required	153,993	Line 8 * Line 9 / (1 - Line 9)
12 Incremental State Income Tax Required	0	(Line 8 + Line 11) * Line 10 / (1 - Line 10)
13 Low End Adjustment Exogenous Change	439,981	Line 6 - Line 1
Exogenous-Eligible Revenues		
14 CMT Basket--Per Line Only	1,148,831	Base Period Demand Rated Out
15 Database Access	0	Base Period Demand Rated Out
16 Bill Name & Address	0	Base Period Demand Rated Out
17 Total Special Access	207,182	Base Period Demand Rated Out
18 Total Price Cap Exogenous-Eligible	1,356,013	Sum of Lines 14..17

Citizens Telecommunications Companies - Group #3
 Calculation of Exogenous Adjustment
 For Low End Adjustment

5/1/2002 TRP
 Exhibit 1.3-7
 Page 2 of 2

	<u>Quantity</u>	<u>Source / Comments</u>
Distribution of Low End Adjustment		
19 CMT Basket	372,757	Line 13 * (Line 14 / Line 18)
20 Database Access--Undesignated	0	Line 13 * (Line 15 / Line 18)
21 Billing Name and Address	0	Line 13 * (Line 16 / Line 18)
22 Total Traffic Sensitive	0	Sum of Lines 20..21
23 Voice Grade Special Access	0	not assigned below basket level
24 Audio/Video Special Access	0	not assigned below basket level
25 High Cap & DDS Spec Acc--Undesignated	0	not assigned below basket level
26 DS1 Special Access	0	not assigned below basket level
27 DS3 Special Access	0	not assigned below basket level
28 Total Special Access	67,224	Line 13 * (Line 17 / Line 18)
29 Total Distributed Low End Adjustment	439,981	Line 19 + Line 22 + Line 28

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

5/1/2002 TRP
 Exhibit 1.4-1
 Page 1 of 1

	Quantity	Source / Comments
CMT Basket		
1 Regulatory Fees	12,183	Exhibit 1.4-4, Line 11
2 TRS Costs	8,501	Exhibit 1.4-5, Line 13
3 NANPA	620	Exhibit 1.4-6, Line 13
4 Total Common Line	21,303	Sum of Lines 1..3
Traffic Sensitive Basket		
5 Regulatory Fees	229	Exhibit 1.4-4, Line 14
6 TRS Costs	160	Exhibit 1.4-5, Line 16
7 NANPA	12	Exhibit 1.4-6, Line 16
8 Total Traffic Sensitive	401	Sum of Lines 5..7
Special Access Basket		
9 Regulatory Fees	4,560	Exhibit 1.4-4, Line 21
10 TRS Costs	3,182	Exhibit 1.4-5, Line 22
11 NANPA	232	Exhibit 1.4-6, Line 22
12 Total Special Access	7,973	Sum of Lines 9..11

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

5/1/2002 TRP
 Exhibit 1.4-2
 Page 1 of 2

	<u>Quantity</u>	<u>Source / Comments</u>
Traffic Sensitive Basket		
Database Access Band Undesignated		
1 Reg Fees	229	Exhibit 1.4-4, Line 12
2 TRS	160	Exhibit 1.4-5, Line 14
3 NANPA	12	Exhibit 1.4-6, Line 14
4 Total Database Access Undesignated	401	Sum of Lines 1..3
Billing Name and Address Band		
5 Reg Fees	0	Exhibit 1.4-4, Line 13
6 TRS	0	Exhibit 1.4-5, Line 15
7 NANPA	0	Exhibit 1.4-6, Line 15
8 Total Billing Name and Address Band	0	Sum of Lines 5..7
9 Total Traffic Sensitive Targeting	401	Line 4 + Line 8
10 Total Traffic Sensitive Exogenous Costs	401	Exhibit 1.4-1, Line 8
11 Non-Targeted TS Exogenous Costs	0	Line 10 - Line 9

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

	Quantity	<u>Source / Comments</u>
Special Access Basket		
Voice Grade Band		
12 Reg Fees	0	Exhibit 1.4-4, Line 15
13 TRS	0	Exhibit 1.4-5, Line 17
14 NANPA	0	Exhibit 1.4-6, Line 17
15 Total Voice Grade Band	0	Sum of Lines 12..14
Audio/Video Band		
16 Reg Fees	0	Exhibit 1.4-4, Line 16
17 TRS	0	Exhibit 1.4-5, Line 18
18 NANPA	0	Exhibit 1.4-6, Line 18
19 Total Audio/Video Band	0	Sum of Lines 16..18
HiCap & DDS (Undesignated)		
20 Reg Fees	0	Exhibit 1.4-4, Line 17
21 TRS	0	Exhibit 1.4-5, Line 19
22 NANPA	0	Exhibit 1.4-6, Line 19
23 Total HiCap & DDS (Undesignated)	0	Sum of Lines 20..22
24 Total Special Access Targeting	0	Sum of lines 15,19,23
25 Total Special Access Exogenous Costs	7,973	Exhibit 1.4-1, Line 12
26 Non-Targeted Special Access Exogenous C	7,973	Line 25 - Line 24

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

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

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

5/1/2002 TRP
 Exhibit 1.4-4
 Page 1 of 2

	<u>Quantity</u>	<u>Source / Comments</u>
1 Regulatory Fees Embedded in Rates	13,754	Trans. 103
2 Reg Fee Funding Base--Interstate EU Rev.	20,628,434	Contribution Base from Form 499-A for 2001 NPRM 3/27/2002, FCC 02-92 "Assessment and Collection of Regulatory Fees for Fiscal Year 2002"
3 Reg. Fee rate per Revenue Dollar	\$0.00153	
4 Current Regulatory Fees	31,562	Line 2 * Line 3 records
5 Non-Price Cap Percentage	2.6483%	
6 Regulatory Fees Attributable to Price Caps	30,726	Line 4 * (1 - Line 5)
5 Regulatory Fee Exogenous Change	16,972	Line 6 - Line 1
Exogenous-Eligible Revenues		
6 CMT Basket--Per Line Only	29,554,646	Base Period Demand Rated Out
7 Database Access	556,160	Base Period Demand Rated Out
8 Bill Name & Address	0	Base Period Demand Rated Out
9 Total Special Access	11,061,789	Base Period Demand Rated Out
10 Total Price Cap Exogenous-Eligible	41,172,595	Sum of Lines 6..9

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

5/1/2002 TRP
 Exhibit 1.4-4
 Page 2 of 2

	<u>Quantity</u>	<u>Source / Comments</u>
Distribution of Reg Fees Exogenous Change:		
11 CMT Basket	12,183	Line 5 * (Line 6 / Line 10)
12 Database Access--Undesignated	229	Line 5 * (Line 7 / Line 10)
13 Billing Name and Address	0	Line 5 * (Line 8 / Line 10)
14 Total Traffic Sensitive	229	Sum of Lines 12..13
15 Voice Grade Special Access	0	not assigned below basket level
16 Audio/Video Special Access	0	not assigned below basket level
17 High Cap & DDS Spec Acc--Undesignated	0	not assigned below basket level
18 DS1 Special Access	0	not assigned below basket level
19 DS3 Special Access	0	not assigned below basket level
20 Total Special Access	4,560	Line 5 * (Line 9 / Line 10)
21 Total Distributed Reg Fees Exogenous	16,972	Line 11 + Line 14 + Line 20

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

5/1/2002 TRP
 Exhibit 1.4-5
 Page 1 of 2

	<u>Quantity</u>	<u>Source / Comments</u>
1 TRS Costs in Rates	2,818	Trans. 103
2 TRS Funding Base--Interstate EU Revenue	20,628,434	Contribution Base from Form 499-A for 2001
3 TRS Contr. per IS End User Billed Revenue	\$0.00073	Exhibit 4 from NECA's TRS Submission of 5/1/01
4 TRS Costs at Current Level	15,059	Line 2 * Line 3
5 Non-Price Cap Percentage	2.6483%	records
6 TRS Costs Attributable to Price Caps	14,660	Line 4 * (1 - Line 5)
7 TRS Total Exogenous Cost Change	11,842	Line 6 - Line 1
Exogenous-Eligible Revenues		
8 CMT Basket--Per Line Only	29,554,646	Base Period Demand Rated Out
9 Database Access	556,160	Base Period Demand Rated Out
10 Bill Name & Address	0	Base Period Demand Rated Out
11 Total Special Access	11,061,789	Base Period Demand Rated Out
12 Total Price Cap Exogenous-Eligible	41,172,595	Sum of Lines 8..11

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

5/1/2002 TRP
 Exhibit 1.4-5
 Page 2 of 2

	<u>Quantity</u>	<u>Source / Comments</u>
Exogenous Change Allocation for TRS Costs		
13 CMT Basket	8,501	Line 7 * (Line 8 / Line 12)
14 Database Access--Undesignated	160	Line 7 * (Line 9 / Line 12)
15 Bill Name & Address	0	Line 7 * (Line 10 / Line 12)
16 Total Traffic Sensitive	160	Sum of Lines 14..15
17 Voice Grade Special Access	0	not assigned below basket level
18 Audio/Video	0	not assigned below basket level
19 High Cap & DDS Spec Acc--Undesignated	0	not assigned below basket level
20 DS1 Special Access	0	not assigned below basket level
21 DS3 Special Access	0	not assigned below basket level
22 Total Special Access	3,182	Line 7 * (Line 11 / Line 12)
23 Total Distributed TRS Exogenous	11,842	Line 13 + Line 16 + Line 22

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

5/1/2002 TRP
 Exhibit 1.4-6
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	<u>Quantity</u>	<u>Source / Comments</u>
1 NANPA Payments Embedded in Rates	0	Trans. 103
2 NANPA Funding Base--Interstate EU Rever	20,628,434	Contribution Base from Form 499-A for 2001
3 NANPA Contribution Factor	0.000043	Order, DA 01-1524, 6/27/01
4 TRS Costs at Current Level	887	Line 2 * Line 3
5 Non-Price Cap Percentage	2.6483%	records
6 NANPA Costs Attributable to Price Caps	864	Line 4 * (1 - Line 5)
7 NANPA Payments Exogenous Change	864	Line 6 - Line 1
Exogenous-Eligible Revenues		
8 CMT Basket--Per Line Only	29,554,646	Base Period Demand Rated Out
9 Database Access	556,160	Base Period Demand Rated Out
10 Bill Name & Address	0	Base Period Demand Rated Out
11 Total Special Access	11,061,789	Base Period Demand Rated Out
12 Total Price Cap Exogenous-Eligible	41,172,595	Sum of Lines 8..11

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

5/1/2002 TRP
 Exhibit 1.4-6
 Page 2 of 2

	<u>Quantity</u>	<u>Source / Comments</u>
Exogenous Change Allocation for NANPA Payments		
13 CMT Basket	620	Line 7 * (Line 8 / Line 12)
14 Database Access--Undesignated	12	Line 7 * (Line 9 / Line 12)
15 Bill Name & Address	0	Line 7 * (Line 10 / Line 12)
16 Total Traffic Sensitive	12	Sum of Lines 14..15
17 Voice Grade Special Access	0	not assigned below basket level
18 Audio/Video	0	not assigned below basket level
19 High Cap & DDS Spec Acc--Undesignated	0	not assigned below basket level
20 DS1 Special Access	0	not assigned below basket level
21 DS3 Special Access	0	not assigned below basket level
22 Total Special Access	232	Line 7 * (Line 11 / Line 12)
23 Total Distributed NANPA Exogenous	864	Line 13 + Line 16 + Line 22

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

5/1/2002 TRP
 Exhibit 1.5-1
 Page 1 of 1

	<u>Quantity</u>	<u>Source / Comments</u>
CMT Basket		
1 Regulatory Fees	(5,976)	Exhibit 1.5-4, Line 11
2 TRS Costs	(1,053)	Exhibit 1.5-5, Line 13
3 NANPA	18	Exhibit 1.5-6, Line 13
4 Reversal of Low End Adjustment	(63,804)	Exhibit 1.5-7, Line 10
5 Low End Adjustment	311,366	Exhibit 1.5-8, Line 19
6 Total Common Line	240,550	Sum of Lines 1..5
Traffic Sensitive Basket		
7 Regulatory Fees	(5)	Exhibit 1.5-4, Line 14
8 TRS Costs	(1)	Exhibit 1.5-5, Line 16
9 NANPA	0	Exhibit 1.5-6, Line 16
10 Reversal of Low End Adjustment	(53)	Exhibit 1.5-7, Line 13
11 Low End Adjustment	258	Exhibit 1.5-8, Line 22
12 Total Traffic Sensitive	199	Sum of Lines 7..11
Special Access Basket		
13 Regulatory Fees	(6,465)	Exhibit 1.5-4, Line 21
14 TRS Costs	(1,139)	Exhibit 1.5-5, Line 22
15 NANPA	19	Exhibit 1.5-6, Line 22
16 Reversal of Low End Adjustment	(69,031)	Exhibit 1.5-7, Line 19
17 Low End Adjustment	336,872	Exhibit 1.5-8, Line 28
18 Total Special Access	260,255	Sum of Lines 13..17

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

5/1/2002 TRP
 Exhibit 1.5-2
 Page 1 of 3

	<u>Quantity</u>	<u>Source / Comments</u>
Traffic Sensitive Basket		
Database Access Band Undesignated		
1 Reg Fees	(5)	Exhibit 1.5-4, Line 12
2 TRS	(1)	Exhibit 1.5-5, Line 14
3 NANPA	0	Exhibit 1.5-6, Line 14
4 Reversal of Low End Adjustment	(53)	Exhibit 1.5-7, Line 11
5 Low End Adjustment	258	Exhibit 1.5-8, Line 20
6 Total Database Access Undesignated	199	Sum of Lines 1..5
Billing Name and Address Band		
7 Reg Fees	0	Exhibit 1.5-4, Line 13
8 TRS	0	Exhibit 1.5-5, Line 15
9 NANPA	0	Exhibit 1.5-6, Line 15
10 Reversal of Low End Adjustment	0	Exhibit 1.5-7, Line 12
11 Low End Adjustment	0	Exhibit 1.5-8, Line 21
12 Total Billing Name and Address Band	0	Sum of Lines 7..11
13 Total Traffic Sensitive Targeting	199	Line 6 + Line 12
14 Total Traffic Sensitive Exogenous Costs	199	Exhibit 1.5-1, Line 12
15 Non-Targeted TS Exogenous Costs	0	Line 14 - Line 13

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

5/1/2002 TRP
 Exhibit 1.5-2
 Page 2 of 3

	Quantity	<u>Source / Comments</u>
Special Access Basket		
Voice Grade Band		
16	0	Exhibit 1.5-4, Line 15
17	0	Exhibit 1.5-5, Line 17
18	0	Exhibit 1.5-6, Line 17
19	0	Exhibit 1.5-7, Line 14
20	0	Exhibit 1.5-8, Line 23
21	0	Sum of Lines 16..20
Audio/Video Band		
22	0	Exhibit 1.5-4, Line 16
23	0	Exhibit 1.5-5, Line 18
24	0	Exhibit 1.5-6, Line 18
25	0	Exhibit 1.5-7, Line 15
26	0	Exhibit 1.5-8, Line 24
27	0	Sum of Lines 22..26

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

5/1/2002 TRP
 Exhibit 1.5-2
 Page 3 of 3

	Quantity	<u>Source / Comments</u>
Special Access Basket, Con'td		
HiCap & DDS (Undesignated)		
28 Reg Fees	0	Exhibit 1.5-4, Line 17
29 TRS	0	Exhibit 1.5-5, Line 19
30 NANPA	0	Exhibit 1.5-6, Line 19
31 Reversal of Low End Adjustment	0	Exhibit 1.5-7, Line 16
32 Low End Adjustment	0	Exhibit 1.5-8, Line 25
33 Total HiCap & DDS (Undesignated)	0	Sum of Lines 28..32
34 Total Special Access Targeting	0	Sum of lines 21,27,33
35 Total Special Access Exogenous Costs	260,255	Exhibit 1.5-1, Line 18
36 Non-Targeted Special Access Exogenous C	260,255	Line 35 - Line 34

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

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

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

5/1/2002 TRP
 Exhibit 1.5-4
 Page 1 of 2

	<u>Quantity</u>	<u>Source / Comments</u>
1 Regulatory Fees Embedded in Rates	13,754	Trans. 103
2 Reg Fee Funding Base--Interstate EU Rev.	854,779	Contribution Base from Form 499-A for 2001 NPRM 3/27/2002, FCC 02-92 "Assessment and Collection of Regulatory Fees for Fiscal Year 2002"
3 Reg. Fee rate per Revenue Dollar	\$0.00153	
4 Current Regulatory Fees	1,308	Line 2 * Line 3 records
5 Non-Price Cap Percentage	0.0000%	
6 Regulatory Fees Attributable to Price Caps	1,308	Line 4 * (1 - Line 5)
5 Regulatory Fee Exogenous Change	(12,446)	Line 6 - Line 1
Exogenous-Eligible Revenues		
6 CMT Basket--Per Line Only	1,002,287	Base Period Demand Rated Out
7 Database Access	830	Base Period Demand Rated Out
8 Bill Name & Address	0	Base Period Demand Rated Out
9 Total Special Access	1,084,390	Base Period Demand Rated Out
10 Total Price Cap Exogenous-Eligible	2,087,507	Sum of Lines 6..9

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

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 Exhibit 1.5-4
 Page 2 of 2

	<u>Quantity</u>	<u>Source / Comments</u>
Distribution of Reg Fees Exogenous Change:		
11 CMT Basket	(5,976)	Line 5 * (Line 6 / Line 10)
12 Database Access--Undesignated	(5)	Line 5 * (Line 7 / Line 10)
13 Billing Name and Address	0	Line 5 * (Line 8 / Line 10)
14 Total Traffic Sensitive	(5)	Sum of Lines 12..13
15 Voice Grade Special Access	0	not assigned below basket level
16 Audio/Video Special Access	0	not assigned below basket level
17 High Cap & DDS Spec Acc--Undesignated	0	not assigned below basket level
18 DS1 Special Access	0	not assigned below basket level
19 DS3 Special Access	0	not assigned below basket level
20 Total Special Access	(6,465)	Line 5 * (Line 9 / Line 10)
21 Total Distributed Reg Fees Exogenous	(12,446)	Line 11 + Line 14 + Line 20

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

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 Exhibit 1.5-5
 Page 1 of 2

	<u>Quantity</u>	<u>Source / Comments</u>
1 TRS Costs in Rates	2,818	Trans. 103
2 TRS Funding Base--Interstate EU Revenue	854,779	Contribution Base from Form 499-A for 2001
3 TRS Contr. per IS End User Billed Revenue	\$0.00073	Exhibit 4 from NECA's TRS Submission of 5/1/01
4 TRS Costs at Current Level	624	Line 2 * Line 3
5 Non-Price Cap Percentage	0.0000%	records
6 TRS Costs Attributable to Price Caps	624	Line 4 * (1 - Line 5)
7 TRS Total Exogenous Cost Change	(2,194)	Line 6 - Line 1
Exogenous-Eligible Revenues		
8 CMT Basket--Per Line Only	1,002,287	Base Period Demand Rated Out
9 Database Access	830	Base Period Demand Rated Out
10 Bill Name & Address	0	Base Period Demand Rated Out
11 Total Special Access	1,084,390	Base Period Demand Rated Out
12 Total Price Cap Exogenous-Eligible	2,087,507	Sum of Lines 8..11

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

5/1/2002 TRP
 Exhibit 1.5-5
 Page 2 of 2

	<u>Quantity</u>	<u>Source / Comments</u>
Exogenous Change Allocation for TRS Costs		
13 CMT Basket	(1,053)	Line 7 * (Line 8 / Line 12)
14 Database Access--Undesignated	(1)	Line 7 * (Line 9 / Line 12)
15 Bill Name & Address	0	Line 7 * (Line 10 / Line 12)
16 Total Traffic Sensitive	(1)	Sum of Lines 14..15
17 Voice Grade Special Access	0	not assigned below basket level
18 Audio/Video	0	not assigned below basket level
19 High Cap & DDS Spec Acc--Undesignated	0	not assigned below basket level
20 DS1 Special Access	0	not assigned below basket level
21 DS3 Special Access	0	not assigned below basket level
22 Total Special Access	(1,139)	Line 7 * (Line 11 / Line 12)
23 Total Distributed TRS Exogenous	(2,194)	Line 13 + Line 16 + Line 22

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

5/1/2002 TRP
 Exhibit 1.5-6
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	<u>Quantity</u>	<u>Source / Comments</u>
1 NANPA Payments Embedded in Rates	0	Trans. 103
2 NANPA Funding Base--Interstate EU Rever	854,779	Contribution Base from Form 499-A for 2001
3 NANPA Contribution Factor	0.000043	Order, DA 01-1524, 6/27/01
4 NANPA Costs at Current Level	37	Line 2 * Line 3
5 Non-Price Cap Percentage	0.0000%	records
6 NANPA Costs Attributable to Price Caps	37	Line 4 * (1 - Line 5)
7 NANPA Payments Exogenous Change	37	Line 6 - Line 1
Exogenous-Eligible Revenues		
8 CMT Basket--Per Line Only	1,002,287	Base Period Demand Rated Out
9 Database Access	830	Base Period Demand Rated Out
10 Bill Name & Address	0	Base Period Demand Rated Out
11 Total Special Access	1,084,390	Base Period Demand Rated Out
12 Total Price Cap Exogenous-Eligible	2,087,507	Sum of Lines 8..11

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

5/1/2002 TRP
 Exhibit 1.5-6
 Page 2 of 2

	<u>Quantity</u>	<u>Source / Comments</u>
Exogenous Change Allocation for NANPA Payments		
13 CMT Basket	18	Line 7 * (Line 8 / Line 12)
14 Database Access--Undesignated	0	Line 7 * (Line 9 / Line 12)
15 Bill Name & Address	0	Line 7 * (Line 10 / Line 12)
16 Total Traffic Sensitive	0	Sum of Lines 14..15
17 Voice Grade Special Access	0	not assigned below basket level
18 Audio/Video	0	not assigned below basket level
19 High Cap & DDS Spec Acc--Undesignated	0	not assigned below basket level
20 DS1 Special Access	0	not assigned below basket level
21 DS3 Special Access	0	not assigned below basket level
22 Total Special Access	19	Line 7 * (Line 11 / Line 12)
23 Total Distributed NANPA Exogenous	37	Line 13 + Line 16 + Line 22

Citizens Telecommunications Companies - Group #5
 Calculation of Exogenous Adjustment
 For Reversal of Low End Adjustment

5/1/2002 TRP
 Exhibit 1.5-7
 Page 1 of 1

	<u>Quantity</u>	<u>Source / Comments</u>
1 Low End Adjustment from 2001 Filing	110,839	Trans. 103
2 R Value from 2001 Filing	2,253,817	2001 SUM-1, Row 400, Column A
3 Current R Value	2,702,158	Current SUM-1, Row 400, Column A
4 Amount of Low End Adustment Reversal	(132,888)	- Line 1 * (Line 3 / Line 2)
Exogenous-Eligible Revenues		
5 CMT Basket--Per Line Only	1,002,287	Base Period Demand Rated Out
6 Database Access	830	Base Period Demand Rated Out
7 Bill Name & Address	0	Base Period Demand Rated Out
8 Total Special Access	1,084,390	Base Period Demand Rated Out
9 Total Price Cap Exogenous-Eligible	2,087,507	Sum of Lines 5..8

Citizens Telecommunications Companies - Group #5
 Calculation of Exogenous Adjustment
 For Reversal of Low End Adjustment

5/1/2002 TRP
 Exhibit 1.5-7
 Page 1 of 1

	<u>Quantity</u>	<u>Source / Comments</u>
Exogenous Change Allocation for Reversal		
10 CMT Basket	(63,804)	Line 4 * (Line 5 / Line 9)
11 Database Access--Undesignated	(53)	Line 4 * (Line 6 / Line 9)
12 Bill Name & Address	0	Line 4 * (Line 7 / Line 9)
13 Total Traffic Sensitive	(53)	Sum of Lines 11..12
14 Voice Grade Special Access	0	not assigned below basket level
15 Audio/Video	0	not assigned below basket level
16 High Cap & DDS Spec Acc--Undesignated	0	not assigned below basket level
17 DS1 Special Access	0	not assigned below basket level
18 DS3 Special Access	0	not assigned below basket level
19 Total Special Access	(69,031)	Line 4 * (Line 8 / Line 9)
20 Total Distributed Reversal	(132,888)	Line 10 + Line 13 + Line 19

Citizens Telecommunications Companies - Group #5
 Calculation of Exogenous Adjustment
 For Low End Adjustment

5/1/2002 TRP
 Exhibit 1.5-8
 Page 1 of 2

	<u>Quantity</u>	<u>Source / Comments</u>
1 Base Period Price Cap Revenues	2,676,000	2001 Form 492A
2 Base Period Expenses and Taxes	2,580,000	2001 Form 492A
3 Base Period Operating Income	96,000	2001 Form 492A
4 Base Period Rate Base	4,720,000	2001 Form 492A
5 Base Period Rate of Return	2.03%	2001 Form 492A
6 Low End Adjustment Target RoR	10.25%	Line 4 * (1 - Line 5)
7 Operating Income at Low End RoR	483,800	Line 4 * Line 6
8 Incremental Operating Income Required	387,800	Line 7 - Line 3
9 Federal Income Tax Rate	35.00%	Statutory Rate
10 State Income Tax Rate	8.00%	Statutory Rate
11 Incremental Federal Income Tax Required	208,815	Line 8 * Line 9 / (1 - Line 9)
12 Incremental State Income Tax Required	51,880	(Line 8 + Line 11) * Line 10 / (1 - Line 10)
13 Low End Adjustment Exogenous Change	648,495	Line 6 - Line 1
Exogenous-Eligible Revenues		
14 CMT Basket--Per Line Only	1,002,287	Base Period Demand Rated Out
15 Database Access	830	Base Period Demand Rated Out
16 Bill Name & Address	0	Base Period Demand Rated Out
17 Total Special Access	1,084,390	Base Period Demand Rated Out
18 Total Price Cap Exogenous-Eligible	2,087,507	Sum of Lines 14..17

Citizens Telecommunications Companies - Group #5
 Calculation of Exogenous Adjustment
 For Low End Adjustment

5/1/2002 TRP
 Exhibit 1.5-8
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	Quantity	Source / Comments
Distribution of Low End Adjustment		
19 CMT Basket	311,366	Line 13 * (Line 14 / Line 18)
20 Database Access--Undesignated	258	Line 13 * (Line 15 / Line 18)
21 Billing Name and Address	0	Line 13 * (Line 16 / Line 18)
22 Total Traffic Sensitive	258	Sum of Lines 20..21
23 Voice Grade Special Access	0	not assigned below basket level
24 Audio/Video Special Access	0	not assigned below basket level
25 High Cap & DDS Spec Acc--Undesignated	0	not assigned below basket level
26 DS1 Special Access	0	not assigned below basket level
27 DS3 Special Access	0	not assigned below basket level
28 Total Special Access	336,872	Line 13 * (Line 17 / Line 18)
29 Total Distributed Low End Adjustment	648,495	Line 19 + Line 22 + Line 28

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

5/1/2002 TRP
Exhibit 2.1-1

	<u>Quantity</u>	<u>Source / Comments</u>
1 Total exogenous changes (delta Z)	\$35,927	Exhibit 1.1-1, Line 4
2 Total EUCL Lines	10,581,525	Base Period Demand
3 CMT Exogenous per line	0.003395	Line 1 / Line 2
4 CMT Revenue per Line at time t-1	9.515061	Trans. 103
5 Exogenous Cost Change Factor	1.00035683	1 + Line 3 / Line 4
6 CMT Revenue per Line at time t	9.518456	Line 4 * Line 5

Citizens Telecommunications Companies - Group #1
Price Cap Index Calculation

5/1/2002 TRP
Exhibit 2.1-2

	Source / Comments	(A) Traffic Sensitive	(B) Trunking	(C) Inter- exchange	(D) Special Access
1	GDP-PI	Government Statistic	1.8742%	1.8742%	1.8742%
2	Productivity factor (X)	47 CFR 61.45	6.50%	6.50%	6.50%
3	GDP-PI - X	Line 1 - Line 2	-4.6258%	-4.6258%	-4.6258%
4	Existing PCI [PCI(t-1)]	Trans. 103	44.6516	42.9240	67.7972
5	Exogenous Changes (delta Z)	Exhibit 1.1-1	\$1,369	\$0	\$16,344
6	Revenues (R)	Base Period Demand rated out (Revenues at Last PCI Update)	\$25,247,979	\$24,055,724	\$44,415,868
7	Delta Z / R	Line 5 / Line 6	0.0001	0.0000	0.0004
8	W = (R + Delta Z) / R	(Line 6 + Line 5) / Line 6	1.0001	1.0000	1.0004
9	W * (GDP-PI - X)	Line 8 * Line 3	-0.0463	-0.0463	-0.0463
10	Targeted Revenue Differential		(3,166,230)	(3,624,364)	0
11	Proposed PCI (Non-Exog Only)	Line 4	44.6516	42.9240	64.6610
12	Proposed PCI	Line 4 * (1 + Line 7 + Line 10 / Line 6)	39.0545	36.4568	64.6848
13	% Change in PCI	(Line 12 / Line 4) - 1	-12.5351%	-15.0665%	-4.5907%

Citizens Telecommunications Companies - Group #1
Calculation of g factor

5/1/2002 TRP
Exhibit 2.1-3

	<u>Quantity</u>	<u>Source / Comments</u>
1 Prior Base Period CCL MOU	2,541,763,165	Prior Base Period Demand
2 Prior Base Period Lines	869,679	Prior Base Period Demand / 12
3 Prior Base Period MOU per Line	2,923	Line 1 / Line 2
4 Base Period CCL MOU	2,565,607,415	Base Period Demand
5 Base Period Lines	881,794	Base Period Demand / 12
6 Base Period MOU per Line	2,910	Line 4 / Line 5
7 g factor	-0.4487%	(Line 6 / Line 3) - 1
8 g factor used for targeting	-0.45%	zero if no CCL allowed, else Line 7

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

5/1/2002 TRP
 Exhibit 2.1-4

	<u>Quantity</u>	<u>Source / Comments</u>
1 ILEC Only TIC MOU	2,565,607,415	Base Period Demand
2 Less: MOU on detariffed facilities only	0	Base Period Demand
3 Connecting Co. Tandem MOU	37,671,503	Base Period Demand
4 Connecting Co. Direct MOU	0	Line 8 * Line 9
5 Total ILEC Transport MOU	2,603,278,918	Line 1 - Line 2 + Line 3 + Line 4
6 DS1's Direct to Conn. Co. Offices (PIU'd)	0.00	Base Period Demand in Price Caps
7 DS3's Direct to Conn. Co. Offices (PIU'd)	0.00	Base Period Demand in Price Caps
8 Conn. Co. VG Equip. Direct Trunks	0	24 * Line 6 + 672 * Line 7
9 Assumed MOU per Direct Trunk	2,598	Trans. 42

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

5/1/2002 TRP
 Exhibit 2.1-5
 Page 1 of 1

	Source / Comments	(A) Total	(B) CMT	(C) Traffic Sens.	(D) Trunking
100	Local Switching	Base Period Demand Rated Out		12,445,762	
105	LS Trunk Ports	Base Period Demand Rated Out		9,016,639	
110	Info Surcharge	Base Period Demand Rated Out		0	
115	STP Ports	Base Period Demand Rated Out		0	
130	Tandem Switched Transport	Base Period Demand Rated Out		13,162,232	13,162,232
160	VG Switched Transport	Base Period Demand Rated Out		66,626	66,626
220	High Cap & Other Switched Transport	Base Period Demand Rated Out		10,826,866	10,826,866
400	Total Traffic Sensitive-Related Revenue	Sum of Lines 100..220		45,518,125	21,462,401
410	Switched TS Revenue	Line 400, Col. C		21,462,401	
415	Switched Transport Revenue	Line 400, Col. D		24,055,724	
420	Local Switching MOU	Exhibit 3.1-3, Lines 1..5, Col. A		2,565,607,415	
430	LEC Transport MOU	Exhibit 2.1-4, Line 5		2,603,278,918	
440	Switched TS Revenue per MOU	Line 410 / Line 420		0.008365	
450	Switched Transport Revenue per MOU	Line 415 / Line 430		0.009241	
460	ATS Revenue per MOU	Line 440 + Line 450		0.017606	
470	Original Target Avg TS MOU Rate	47 C.F.R 61.3(qq)(3)		0.009500	
475	ATS Target Met in Prior Filing	Input		No	
478	Target Avg TS MOU Rate			0.009500	
480	Amount Above Target	Line 460 - Line 478, but max 0		0.008106	

Citizens Telecommunications Companies - Group #1
 Calculation of Initial Targeting Amount

5/1/2002 TRP
 Exhibit 2.1-6
 Page 1 of 1

	Source / Comments	(A) Total	(B) CMT	(C) Traffic Sens.	(D) Trunking
490	Maximum Revenue to Target	Line 480 * max of Ln 420 or 430, subj. to LS reduction rule	21,018,619		
500	GDP-PI	Government Statistic		1.8742%	1.8742%
510	X	47 CFR 61.45		0.065000	0.065000
520	g factor	Exhibit 2.1-3, Line 8		-0.4487%	
530	CL MOU Revenue, excl. Marketing	Base period Demand rated out		7,063,469	
540	R	Base period Demand rated out	147,125,378	97,821,675	25,247,979
547	Reversal of Prior Yr Pooling Jurisdictions	no pooling taken	0	0	
550	Initial Target Reduction	GDP-PI - X & g impacts	(6,790,577)	(4,509,887)	(1,167,921)
550	Transfer Targeting Revenue	None	0	0	
450	Actual Available Targeting Reduction	Ln 550 + Ln 550 (limited to -Ln 490)	(6,790,577)		
570	Revenue Remaining to Target	Line 490 + Line 450	14,228,042		
595	Percentage Reduction in LS	Initial CALLS filing only	0.00%		
600	Specified LS Revenue Reduction	Line 595 * Line 100	0		
610	Amount of Calculated LS Reduction	Min(Line 600, Line 570)	0		
620	Final Revenue Remaining to Target	Line 570 - Line 610	14,228,042		
700	Required TIC Reduction	No remaining TIC	0		
710	Required Info Surcharge Reduction	No remaining Info Surcharge	0		
715	Residual Amount	Ln 450 - Ln 610 - Ln 700 - Ln 710	(6,790,577)		
720	Minimum Amount for Local Switching	Ln 715 * Ln 100 / Ln 400	(1,856,709)		
730	Max. Availa. for Other ATS Ratemaking	Line 715 - Line 720	(4,933,869)		

Citizens Telecommunications Companies - Group #2

5/1/2002 TRP
Exhibit 2.2-1

	<u>Quantity</u>	<u>Source / Comments</u>
1 Total exogenous changes (delta Z)	\$2,399	Exhibit 1.2-1, Line 4
2 Total EUCL Lines	1,714,006	Base Period Demand
3 CMT Exogenous per line	0.001399	Line 1 / Line 2
4 CMT Revenue per Line at time t-1	14.105477	Trans. 103
5 Exogenous Cost Change Factor	1.00009921	1 + Line 3 / Line 4
6 CMT Revenue per Line at time t	14.106877	Line 4 * Line 5

Citizens Telecommunications Companies - Group #2
Price Cap Index Calculation
Traffic Sensitive Price Cap Basket

5/1/2002 TRP
Exhibit 2.2-2

	Source / Comments	(A) Traffic Sensitive	(B) Trunking	(C) Inter- exchange	(D) Special Access
1	GDP-PI	Government Statistic	1.8742%	1.8742%	1.8742%
2	Productivity factor (X)	47 CFR 61.45	6.50%	6.50%	6.50%
3	GDP-PI - X	Line 1 - Line 2	-4.6258%	-4.6258%	-4.6258%
4	Existing PCI [PCI(t-1)]	Trans. 103	30.9684	19.6967	53.7490
5	Exogenous Changes (delta Z)	Exhibit 1.2-1	\$53	\$0	\$646
6	Revenues (R)	Base Period Demand rated out (Revenues at Last PCI Update)	\$6,818,676	\$1,750,142	\$6,318,445
7	Delta Z / R	Line 5 / Line 6	0.0000	0.0000	0.0001
8	W = (R + Delta Z) / R	(Line 6 + Line 5) / Line 6	1.0000	1.0000	1.0001
9	W * (GDP-PI - X)	Line 8 * Line 3	-0.0463	-0.0463	-0.0463
10	Targeted Revenue Differential		(1,515,417)	(157,409)	0
11	Proposed PCI (Non-Exog Only)	Line 4	30.9684	19.6967	51.2627
12	Proposed PCI	Line 4 * (1 + Line 7 + Line 10 / Line 6)	24.0861	17.9252	51.2679
13	% Change in PCI	(Line 12 / Line 4) - 1	-22.2237%	-8.9940%	-4.6160%

Citizens Telecommunications Companies - Group #2
Calculation of g factor

5/1/2002 TRP
Exhibit 2.2-3

	<u>Quantity</u>	<u>Source / Comments</u>
1 Prior Base Period CCL MOU	470,731,596	Prior Base Period Demand
2 Prior Base Period Lines	152,563	Prior Base Period Demand / 12
3 Prior Base Period MOU per Line	3,085	Line 1 / Line 2
4 Base Period CCL MOU	472,646,399	Base Period Demand
5 Base Period Lines	142,834	Base Period Demand / 12
6 Base Period MOU per Line	3,309	Line 4 / Line 5
7 g factor	7.2458%	(Line 6 / Line 3) - 1
8 g factor used for targeting	7.25%	zero if no CCL allowed, else Line 7

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

5/1/2002 TRP
 Exhibit 2.2-4

	<u>Quantity</u>	<u>Source / Comments</u>
1 ILEC Only TIC MOU	490,358,738	Base Period Demand
2 Less: MOU on detariffed facilities only	0	Base Period Demand
3 Connecting Co. Tandem MOU	0	Base Period Demand
4 Connecting Co. Direct MOU	0	Line 8 * Line 9
5 Total ILEC Transport MOU	490,358,738	Line 1 - Line 2 + Line 3 + Line 4
6 DS1's Direct to Conn. Co. Offices (PIU'd)	0.00	Base Period Demand in Price Caps
7 DS3's Direct to Conn. Co. Offices (PIU'd)	0.00	Base Period Demand in Price Caps
8 Conn. Co. VG Equip. Direct Trunks	0	24 * Line 6 + 672 * Line 7
9 Assumed MOU per Direct Trunk	1,436	Trans. 42

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

5/1/2002 TRP
Exhibit 2.2-5
Page 1 of 1

	Source / Comments	(A) Total	(B) CMT	(C) Traffic Sens.	(D) Trunking
100	Local Switching	Base Period Demand Rated Out		3,589,916	
105	LS Trunk Ports	Base Period Demand Rated Out		2,690,897	
110	Info Surcharge	Base Period Demand Rated Out		0	
115	STP Ports	Base Period Demand Rated Out		0	
130	Tandem Switched Transport	Base Period Demand Rated Out		891,520	891,520
160	VG Switched Transport	Base Period Demand Rated Out		61,039	61,039
220	High Cap & Other Switched Transport	Base Period Demand Rated Out		797,583	797,583
400	Total Traffic Sensitive-Related Revenue	Sum of Lines 100..220		8,030,955	6,280,813
410	Switched TS Revenue	Line 400, Col. C		6,280,813	
415	Switched Transport Revenue	Line 400, Col. D		1,750,142	
420	Local Switching MOU	Exhibit 3.2-3, Lines 1..5, Col. A		490,358,738	
430	LEC Transport MOU	Exhibit 2.2-4, Line 5		490,358,738	
440	Switched TS Revenue per MOU	Line 410 / Line 420		0.012809	
450	Switched Transport Revenue per MOU	Line 415 / Line 430		0.003569	
460	ATS Revenue per MOU	Line 440 + Line 450		0.016378	
470	Original Target Avg TS MOU Rate	47 C.F.R 61.3(qq)(3)		0.009500	
475	ATS Target Met in Prior Filing	Input		No	
478	Target Avg TS MOU Rate			0.009500	
480	Amount Above Target	Line 460 - Line 478, but max 0		0.006878	

Citizens Telecommunications Companies - Group #2
Calculation of Initial Targeting Amount

5/1/2002 TRP
Exhibit 2.2-6
Page 1 of 1

	Source / Comments	(A) Total	(B) CMT	(C) Traffic Sens.	(D) Trunking
490	Maximum Revenue to Target	Line 480 * max of Ln 420or 430, subj. to LS reduction rule	3,372,547		
500	GDP-PI	Government Statistic		1.8742%	1.8742%
510	X	47 CFR 61.45		0.065000	0.065000
520	g factor	Exhibit 2.2-3, Line 8		7.2458%	
530	CL MOU Revenue, excl. Marketing	Base period Demand rated out		1,245,377	
540	R	Base period Demand rated out	35,265,147	26,696,329	6,818,676
547	Reversal of Prior Yr Pooling Jurisdictions	no pooling taken	0	0	
550	Initial Target Reduction	GDP-PI - X & g impacts	(1,672,822)	(1,276,446)	(315,418)
550	Transfer Targeting Revenue	None	0	0	
450	Actual Available Targeting Reduction	Ln 550 + Ln 550 (limited to -Ln 490)	(1,672,822)		
570	Revenue Remaining to Target	Line 490 + Line 450	1,699,725		
595	Percentage Reduction in LS	Initial CALLS filing only	0.00%		
600	Specified LS Revenue Reduction	Line 595 * Line 100	0		
610	Amount of Calculated LS Reduction	Min(Line 600, Line 570)	0		
620	Final Revenue Remaining to Target	Line 570 - Line 610	1,699,725		
700	Required TIC Reduction	No remaining TIC	0		
710	Required Info Surcharge Reduction	No remaining Info Surcharge	0		
715	Residual Amount	Ln 450 - Ln 610 - Ln 700 - Ln 710	(1,672,822)		
720	Minimum Amount for Local Switching	Ln 715 * Ln 100 / Ln 400	(747,768)		
730	Max. Availa. for Other ATS Ratemaking	Line 715 - Line 720	(925,054)		

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

5/1/2002 TRP
Exhibit 2.3-1

	<u>Quantity</u>	<u>Source / Comments</u>
1 Total exogenous changes (delta Z)	\$373,202	Exhibit 1.3-1, Line 5
2 Total EUCL Lines	277,603	Base Period Demand
3 CMT Exogenous per line	1.344372	Line 1 / Line 2
4 CMT Revenue per Line at time t-1	4.138397	Trans. 103
5 Exogenous Cost Change Factor	1.32485339	1 + Line 3 / Line 4
6 CMT Revenue per Line at time t	5.482769	Line 4 * Line 5

Citizens Telecommunications Companies - Group #3
Price Cap Index Calculation

5/1/2002 TRP
Exhibit 2.3-2

	Source / Comments	(A) Traffic Sensitive	(B) Trunking	(C) Inter- exchange	(D) Special Access
1	GDP-PI	Government Statistic	1.8742%	1.8742%	1.8742%
2	Productivity factor (X)	47 CFR 61.45	6.50%	6.50%	6.50%
3	GDP-PI - X	Line 1 - Line 2	-4.6258%	-4.6258%	-4.6258%
4	Existing PCI [PCI(t-1)]	Trans. 103	56.2030	30.7804	80.8837
5	Exogenous Changes (delta Z)	Exhibit 1.3-1	\$0	\$0	\$67,304
6	Revenues (R)	Base Period Demand rated out (Revenues at Last PCI Update)	\$534,575	\$50,459	\$207,182
7	Delta Z / R	Line 5 / Line 6	0.0000	0.0000	0.3249
8	$W = (R + \text{Delta } Z) / R$	(Line 6 + Line 5) / Line 6	1.0000	1.0000	1.3249
9	$W * (\text{GDP-PI} - X)$	Line 8 * Line 3	-0.0463	-0.0463	-0.0613
10	Targeted Revenue Differential		(70,202)	(10,008)	0
11	Proposed PCI (Non-Exog Only)	Line 4	56.2030	30.7804	77.1422
12	Proposed PCI	Line 4 * (1 + Line 7 + Line 10 / Line 6)	48.8223	24.6757	102.2021
13	% Change in PCI	(Line 12 / Line 4) - 1	-13.1323%	-19.8329%	26.3568%

Citizens Telecommunications Companies - Group #3
Calculation of g factor

5/1/2002 TRP
Exhibit 2.3-3

	<u>Quantity</u>	<u>Source / Comments</u>
1 Prior Base Period CCL MOU	56,803,979	Prior Base Period Demand
2 Prior Base Period Lines	22,695	Prior Base Period Demand / 12
3 Prior Base Period MOU per Line	2,503	Line 1 / Line 2
4 Base Period CCL MOU	46,798,131	Base Period Demand
5 Base Period Lines	23,134	Base Period Demand / 12
6 Base Period MOU per Line	2,023	Line 4 / Line 5
7 g factor	-19.1757%	(Line 6 / Line 3) - 1
8 g factor used for targeting	0.00%	zero if no CCL allowed, else Line 7

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

5/1/2002 TRP
Exhibit 2.3-4

	<u>Quantity</u>	<u>Source / Comments</u>
1 ILEC Only TIC MOU	46,798,131	Base Period Demand
2 Less: MOU on detariffed facilities only	0	Base Period Demand
3 Connecting Co. Tandem MOU	0	Base Period Demand
4 Connecting Co. Direct MOU	0	Line 8 * Line 9
5 Total ILEC Transport MOU	46,798,131	Line 1 - Line 2 + Line 3 + Line 4
6 DS1's Direct to Conn. Co. Offices (PIU'd)	0.00	Base Period Demand in Price Caps
7 DS3's Direct to Conn. Co. Offices (PIU'd)	0.00	Base Period Demand in Price Caps
8 Conn. Co. VG Equip. Direct Trunks	0	24 * Line 6 + 672 * Line 7
9 Assumed MOU per Direct Trunk	6,919	records

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

5/1/2002 TRP
Exhibit 2.3-5
Page 1 of 1

	Source / Comments	(A) Total	(B) CMT	(C) Traffic Sens.	(D) Trunking
100	Local Switching	Base Period Demand Rated Out		459,370	
105	LS Trunk Ports	Base Period Demand Rated Out		75,204	
110	Info Surcharge	Base Period Demand Rated Out		0	
115	STP Ports	Base Period Demand Rated Out		0	
130	Tandem Switched Transport	Base Period Demand Rated Out		50,459	50,459
160	VG Switched Transport	Base Period Demand Rated Out		0	0
220	High Cap & Other Switched Transport	Base Period Demand Rated Out		0	0
400	Total Traffic Sensitive-Related Revenue	Sum of Lines 100..220		585,034	50,459
410	Switched TS Revenue	Line 400, Col. C		534,575	
415	Switched Transport Revenue	Line 400, Col. D		50,459	
420	Local Switching MOU	Exhibit 3.3-3, Lines 1..4, Col. A		46,798,131	
430	LEC Transport MOU	Exhibit 2.3-4, Line 5		46,798,131	
440	Switched TS Revenue per MOU	Line 410 / Line 420		0.011423	
450	Switched Transport Revenue per MOU	Line 415 / Line 430		0.001078	
460	ATS Revenue per MOU	Line 440 + Line 450		0.012501	
470	Original Target Avg TS MOU Rate	47 C.F.R 61.3(qq)(3)		0.009500	
475	ATS Target Met in Prior Filing	Input		No	
478	Target Avg TS MOU Rate			0.009500	
480	Amount Above Target	Line 460 - Line 478, but max 0		0.003001	

Citizens Telecommunications Companies - Group #3
 Calculation of Initial Targeting Amount

5/1/2002 TRP
 Exhibit 2.3-6
 Page 1 of 1

	Source / Comments	(A) Total	(B) CMT	(C) Traffic Sens.	(D) Trunking
490	Maximum Revenue to Target	Line 480 * max of Ln 420 or 430, subj. to LS reduction rule	140,452		
500	GDP-PI	Government Statistic		1.8742%	1.8742%
510	X	47 CFR 61.45		0.065000	0.065000
520	g factor	Exhibit 2.3-3, Line 8		0.0000%	
530	CL MOU Revenue, excl. Marketing	Base period Demand rated out		0	
540	R	Base period Demand rated out	1,733,865	1,148,831	534,575
547	Reversal of Prior Yr Pooling Jurisdictions	no pooling taken	0	0	
550	Initial Target Reduction	GDP-PI - X & g impacts	(80,205)	(53,143)	(24,728)
550	Transfer Targeting Revenue	None	0	0	
450	Actual Available Targeting Reduction	Ln 550 + Ln 550 (limited to -Ln 490)	(80,205)		
570	Revenue Remaining to Target	Line 490 + Line 450	60,247		
595	Percentage Reduction in LS	Initial CALLS filing only	0.00%		
600	Specified LS Revenue Reduction	Line 595 * Line 100	0		
610	Amount of Calculated LS Reduction	Min(Line 600, Line 570)	0		
620	Final Revenue Remaining to Target	Line 570 - Line 610	60,247		
700	Required TIC Reduction	No remaining TIC	0		
710	Required Info Surcharge Reduction	No remaining Info Surcharge	0		
715	Residual Amount	Ln 450 - Ln 610 - Ln 700 - Ln 710	(80,205)		
720	Minimum Amount for Local Switching	Ln 715 * Ln 100 / Ln 400	(62,977)		
730	Max. Availa. for Other ATS Ratemaking	Line 715 - Line 720	(17,228)		

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

5/1/2002 TRP
Exhibit 2.4-1

	<u>Quantity</u>	<u>Source / Comments</u>
1 Total exogenous changes (delta Z)	\$21,303	Exhibit 1.4-1, Line 4
2 Total EUCL Lines	3,708,528	Base Period Demand
3 CMT Exogenous per line	0.005744	Line 1 / Line 2
4 CMT Revenue per Line at time t-1	8.348723	Trans. 103
5 Exogenous Cost Change Factor	1.00068806	1 + Line 3 / Line 4
6 CMT Revenue per Line at time t	8.354467	Line 4 * Line 5

Citizens Telecommunications Companies - Group #4
Price Cap Index Calculation

5/1/2002 TRP
Exhibit 2.4-2

	Source / Comments	(A) Traffic Sensitive	(B) Trunking	(C) Inter- exchange	(D) Special Access
1	GDP-PI	Government Statistic	1.8742%	1.8742%	1.8742%
2	Productivity factor (X)	47 CFR 61.45	1.87%	1.87%	6.50%
3	GDP-PI - X	Line 1 - Line 2	0.0000%	0.0000%	-4.6258%
4	Existing PCI [PCI(t-1)]	Trans. 103	36.4242	47.2388	45.3925
5	Exogenous Changes (delta Z)	Exhibit 1.4-1	\$401	\$0	\$7,973
6	Revenues (R)	Base Period Demand rated out (Revenues at Last PCI Update)	\$7,627,541	\$1,513,846	\$11,061,789
7	Delta Z / R	Line 5 / Line 6	0.0001	0.0000	0.0007
8	$W = (R + \text{Delta } Z) / R$	(Line 6 + Line 5) / Line 6	1.0001	1.0000	1.0007
9	$W * (\text{GDP-PI} - X)$	Line 8 * Line 3	0.0000	0.0000	-0.0463
10	Targeted Revenue Differential		0	0	0
11	Proposed PCI (Non-Exog Only)	Line 4	36.4242	47.2388	43.2928
12	Proposed PCI	Line 4 * (1 + Line 7 + Line 10 / Line 6)	36.4261	47.2388	43.3240
13	% Change in PCI	(Line 12 / Line 4) - 1	0.0053%	0.0000%	-4.5571%

Citizens Telecommunications Companies - Group #4
Calculation of g factor

5/1/2002 TRP
Exhibit 2.4-3

	<u>Quantity</u>	<u>Source / Comments</u>
1 Prior Base Period CCL MOU	844,326,303	Prior Base Period Demand
2 Prior Base Period Lines	312,681	Prior Base Period Demand / 12
3 Prior Base Period MOU per Line	2,700	Line 1 / Line 2
4 Base Period CCL MOU	843,545,302	Base Period Demand
5 Base Period Lines	309,044	Base Period Demand / 12
6 Base Period MOU per Line	2,730	Line 4 / Line 5
7 g factor	1.0833%	(Line 6 / Line 3) - 1
8 g factor used for targeting	1.08%	zero if no CCL allowed, else Line 7

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

5/1/2002 TRP
 Exhibit 2.4-4

	<u>Quantity</u>	<u>Source / Comments</u>
1 ILEC Only TIC MOU	843,545,302	Base Period Demand
2 Less: MOU on detariffed facilities only	0	Base Period Demand
3 Connecting Co. Tandem MOU	0	Base Period Demand
4 Connecting Co. Direct MOU	0	Line 8 * Line 9
5 Total ILEC Transport MOU	843,545,302	Line 1 - Line 2 + Line 3 + Line 4
6 DS1's Direct to Conn. Co. Offices (PIU'd)	0.00	Base Period Demand in Price Caps
7 DS3's Direct to Conn. Co. Offices (PIU'd)	0.00	Base Period Demand in Price Caps
8 Conn. Co. VG Equip. Direct Trunks	0	24 * Line 6 + 672 * Line 7
9 Assumed MOU per Direct Trunk	12,782	records

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

5/1/2002 TRP
 Exhibit 2.4-5
 Page 1 of 1

	Source / Comments	(A) Total	(B) CMT	(C) Traffic Sens.	(D) Trunking
100	Local Switching	Base Period Demand Rated Out		5,407,125	
105	LS Trunk Ports	Base Period Demand Rated Out		1,331,056	
110	Info Surcharge	Base Period Demand Rated Out		333,200	
115	STP Ports	Base Period Demand Rated Out		0	
130	Tandem Switched Transport	Base Period Demand Rated Out		1,128,605	1,128,605
160	VG Switched Transport	Base Period Demand Rated Out		29,751	29,751
220	High Cap & Other Switched Transport	Base Period Demand Rated Out		355,491	355,491
400	Total Traffic Sensitive-Related Revenue	Sum of Lines 100..220		8,585,228	7,071,382
410	Switched TS Revenue	Line 400, Col. C		7,071,382	
415	Switched Transport Revenue	Line 400, Col. D		1,513,846	
420	Local Switching MOU	Exhibit 3.4-3, Lines 1..5, Col. A		843,545,302	
430	LEC Transport MOU	Exhibit 2.4-4, Line 5		843,545,302	
440	Switched TS Revenue per MOU	Line 410 / Line 420		0.008383	
450	Switched Transport Revenue per MOU	Line 415 / Line 430		0.001795	
460	ATS Revenue per MOU	Line 440 + Line 450		0.010178	
470	Original Target Avg TS MOU Rate	47 C.F.R 61.3(qq)(3)		0.009500	
475	ATS Target Met in Prior Filing	Input		Yes	
478	Target Avg TS MOU Rate			0.010178	
480	Amount Above Target	Line 460 - Line 478, but max 0		0.000000	

Citizens Telecommunications Companies - Group #4
 Calculation of Initial Targeting Amount

5/1/2002 TRP
 Exhibit 2.4-6
 Page 1 of 1

	Source / Comments	(A) Total	(B) CMT	(C) Traffic Sens.	(D) Trunking
490	Maximum Revenue to Target	Line 480 * max of Ln 420 or 430, subj. to LS reduction rule	0		
500	GDP-PI	Government Statistic	1.8742%	1.8742%	1.8742%
510	X	47 CFR 61.45	0.065000	0.018742	0.018742
520	g factor	Exhibit 2.4-3, Line 8	1.08%		
530	CL MOU Revenue, excl. Marketing	Base period Demand rated out	2,628,272		
540	R	Base period Demand rated out	38,814,786	29,673,399	7,627,541
547	Reversal of Prior Yr Pooling Jurisdictions	no pooling taken	0	0	
550	Initial Target Reduction	GDP-PI - X & g impacts	(1,386,137)	(1,386,137)	0
550	Transfer Targeting Revenue	None	0	0	0
450	Actual Available Targeting Reduction	Ln 550 + Ln 550 (limited to -Ln 490)	0		
570	Revenue Remaining to Target	Line 490 + Line 450	0		
595	Percentage Reduction in LS	Initial CALLS filing only	0.00%		
600	Specified LS Revenue Reduction	Line 595 * Line 100	0		
610	Amount of Calculated LS Reduction	Min(Line 600, Line 570)	0		
620	Final Revenue Remaining to Target	Line 570 - Line 610	0		
700	Required TIC Reduction	No remaining TIC	0		
710	Required Info Surcharge Reduction	No remaining Info Surcharge	0		
715	Residual Amount	Ln 450 - Ln 610 - Ln 700 - Ln 710	0		
720	Minimum Amount for Local Switching	Ln 715 * Ln 100 / Ln 400	0		
730	Max. Availa. for Other ATS Ratemaking	Line 715 - Line 720	0		

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

5/1/2002 TRP
Exhibit 2.5-1

	<u>Quantity</u>	<u>Source / Comments</u>
1 Total exogenous changes (delta Z)	\$240,550	Exhibit 1.5-1, Line 6
2 Total EUCL Lines	200,261	Base Period Demand
3 CMT Exogenous per line	1.201183	Line 1 / Line 2
4 CMT Revenue per Line at time t-1	5.004718	Trans. 103
5 Exogenous Cost Change Factor	1.24001019	1 + Line 3 / Line 4
6 CMT Revenue per Line at time t	6.205901	Line 4 * Line 5

Citizens Telecommunications Companies - Group #5
Price Cap Index Calculation

5/1/2002 TRP
Exhibit 2.5-2

	Source / Comments	(A) Traffic Sensitive	(B) Trunking	(C) Inter- exchange	(D) Special Access
1	GDP-PI	Government Statistic	1.8742%	1.8742%	1.8742%
2	Productivity factor (X)	47 CFR 61.45	1.87%	1.87%	6.50%
3	GDP-PI - X	Line 1 - Line 2	0.0000%	0.0000%	-4.6258%
4	Existing PCI [PCI(t-1)]	Trans. 103	48.5880	42.1771	49.2745
5	Exogenous Changes (delta Z)	Exhibit 1.5-1	\$199	\$0	\$260,255
6	Revenues (R)	Base Period Demand rated out (Revenues at Last PCI Update)	\$340,044	\$275,437	\$1,084,390
7	Delta Z / R	Line 5 / Line 6	0.0006	0.0000	0.2400
8	W = (R + Delta Z) / R	(Line 6 + Line 5) / Line 6	1.0006	1.0000	1.2400
9	W * (GDP-PI - X)	Line 8 * Line 3	0.0000	0.0000	-0.0574
10	Targeted Revenue Differential		0	0	0
11	Proposed PCI (Non-Exog Only)	Line 4	48.5880	42.1771	46.9952
12	Proposed PCI	Line 4 * (1 + Line 7 + Line 10 / Line 6)	48.6165	42.1771	58.2741
13	% Change in PCI	(Line 12 / Line 4) - 1	0.0586%	0.0000%	18.2641%

Citizens Telecommunications Companies - Group #5
Calculation of g factor

5/1/2002 TRP
Exhibit 2.5-3

	<u>Quantity</u>	<u>Source / Comments</u>
1 Prior Base Period CCL MOU	54,143,968	Prior Base Period Demand
2 Prior Base Period Lines	16,313	Prior Base Period Demand / 12
3 Prior Base Period MOU per Line	3,319	Line 1 / Line 2
4 Base Period CCL MOU	58,973,456	Base Period Demand
5 Base Period Lines	16,688	Base Period Demand / 12
6 Base Period MOU per Line	3,534	Line 4 / Line 5
7 g factor	6.4662%	(Line 6 / Line 3) - 1
8 g factor used for targeting	0.00%	zero if no CCL allowed, else Line 7

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

5/1/2002 TRP
 Exhibit 2.5-4

	<u>Quantity</u>	<u>Source / Comments</u>
1 ILEC Only TIC MOU	58,973,456	Base Period Demand
2 Less: MOU on detariffed facilities only	0	Base Period Demand
3 Connecting Co. Tandem MOU	0	Base Period Demand
4 Connecting Co. Direct MOU	0	Line 8 * Line 9
5 Total ILEC Transport MOU	58,973,456	Line 1 - Line 2 + Line 3 + Line 4
6 DS1's Direct to Conn. Co. Offices (PIU'd)	0.00	Base Period Demand in Price Caps
7 DS3's Direct to Conn. Co. Offices (PIU'd)	0.00	Base Period Demand in Price Caps
8 Conn. Co. VG Equip. Direct Trunks	0	24 * Line 6 + 672 * Line 7
9 Assumed MOU per Direct Trunk	6,931	records

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

5/1/2002 TRP
 Exhibit 2.5-5
 Page 1 of 1

	Source / Comments	(A) Total	(B) CMT	(C) Traffic Sens.	(D) Trunking
100	Local Switching	Base Period Demand Rated Out		230,173	
105	LS Trunk Ports	Base Period Demand Rated Out		109,040	
110	Info Surcharge	Base Period Demand Rated Out		0	
115	STP Ports	Base Period Demand Rated Out		0	
130	Tandem Switched Transport	Base Period Demand Rated Out		214,815	214,815
160	VG Switched Transport	Base Period Demand Rated Out		2,556	2,556
220	High Cap & Other Switched Transport	Base Period Demand Rated Out		58,066	58,066
400	Total Traffic Sensitive-Related Revenue	Sum of Lines 100..220		614,651	339,214
410	Switched TS Revenue	Line 400, Col. C		339,214	
415	Switched Transport Revenue	Line 400, Col. D		275,437	
420	Local Switching MOU	Exhibit 3.5-3, Lines 1..5, Col. A		58,973,456	
430	LEC Transport MOU	Exhibit 2.5-4, Line 5		58,973,456	
440	Switched TS Revenue per MOU	Line 410 / Line 420		0.005752	
450	Switched Transport Revenue per MOU	Line 415 / Line 430		0.004671	
460	ATS Revenue per MOU	Line 440 + Line 450		0.010422	
470	Original Target Avg TS MOU Rate	47 C.F.R 61.3(qq)(3)		0.00950000	
475	ATS Target Met in Prior Filing	Input		Yes	
478	Target Avg TS MOU Rate			0.010422	
480	Amount Above Target	Line 460 - Line 478, but max 0		0.000000	

Citizens Telecommunications Companies - Group #5
Calculation of Initial Targeting Amount

5/1/2002 TRP
Exhibit 2.5-6
Page 1 of 1

	Source / Comments	(A) Total	(B) CMT	(C) Traffic Sens.	(D) Trunking
490	Maximum Revenue to Target	Line 480 * max of Ln 420or 430, subj. to LS reduction rule	0		
500	GDP-PI	Government Statistic	1.8742%	1.8742%	1.8742%
510	X	47 CFR 61.45	0.018742	0.018742	0.018742
520	g factor	Exhibit 2.5-3, Line 8	0.00%		
530	CL MOU Revenue, excl. Marketing	Base period Demand rated out	0		
540	R	Base period Demand rated out	1,617,767	1,002,287	340,044
547	Reversal of Prior Yr Pooling Jurisdictions	no pooling taken	0	0	
550	Initial Target Reduction	GDP-PI - X & g impacts	0	0	0
550	Transfer Targeting Revenue	None	0	0	
450	Actual Available Targeting Reduction	Ln 550 + Ln 550 (limited to -Ln 490)	0		
570	Revenue Remaining to Target	Line 490 + Line 450	0		
595	Percentage Reduction in LS	Initial CALLS filing only	0.00%		
600	Specified LS Revenue Reduction	Line 595 * Line 100	0		
610	Amount of Calculated LS Reduction	Min(Line 600, Line 570)	0		
620	Final Revenue Remaining to Target	Line 570 - Line 610	0		
700	Required TIC Reduction	No remaining TIC	0		
710	Required Info Surcharge Reduction	No remaining Info Surcharge	0		
715	Residual Amount	Ln 450 - Ln 610 - Ln 700 - Ln 710	0		
720	Minimum Amount for Local Switching	Ln 715 * Ln 100 / Ln 400	0		
730	Max. Availa. for Other ATS Ratemaking	Line 715 - Line 720	0		

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

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 Exhibit 3.1-1
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	EXISTING API (F)	EXISTING SBI (G)	EXISTING SBI LIMIT (H)	6/30/2001 PCI (I)	6/30/2001 SBI (J)
<u>Common Line Basket</u>					
100 Total Common Line	N/A	N/A	N/A	N/A	N/A
<u>Traffic Sensitive Basket</u>					
200 Local Switching	N/A	Trans. 103	Trans. 103	N/A	Trans. 103
220 Database Access	N/A	Trans. 103	Trans. 103	N/A	Trans. 103
230 800 DB VertSvcs Sub-Cat	N/A	Trans. 103	Trans. 103	N/A	Trans. 103
240 Billing Name and Address	N/A	Trans. 103	Trans. 103	N/A	Trans. 103
250 Local Switching Trunk Ports	N/A	Trans. 103	Trans. 103	N/A	Trans. 103
260 STP Port Terminations	N/A	Trans. 103	Trans. 103	N/A	Trans. 103
299 Total Traffic Sensitive	Trans. 103	N/A	N/A	Trans. 103	N/A
<u>Trunking Basket</u>					
310 Tandem Switched Transport	N/A	Trans. 103	Trans. 103	N/A	Trans. 103
320 VoiceGrade - Switched	N/A	Trans. 103	Trans. 103	N/A	Trans. 103
340 High Cap & Other - Switched	N/A	Trans. 103	Trans. 103	N/A	Trans. 103
350 DS-1 SubCat - Switched	N/A	Trans. 103	Trans. 103	N/A	Trans. 103
360 DS-3 SubCat - Switched	N/A	Trans. 103	Trans. 103	N/A	Trans. 103
499 Total Trunking	Trans. 103	N/A	N/A	Trans. 103	N/A
<u>Special Access Basket</u>					
720 VG/WATS, Met, Tgh - Special	N/A	Trans. 103	Trans. 103	N/A	Trans. 103
730 Audio & Video	N/A	Trans. 103	Trans. 103	N/A	Trans. 103
740 High Cap & DDS - Special	N/A	Trans. 103	Trans. 103	N/A	Trans. 103
750 DS-1 SubCat - Special	N/A	Trans. 103	Trans. 103	N/A	Trans. 103
760 DS-3 SubCat - Special	N/A	Trans. 103	Trans. 103	N/A	Trans. 103
899 Total Special Access	Trans. 103	N/A	N/A	Trans. 103	N/A

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

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 Exhibit 3.2-1
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	EXISTING API (F)	EXISTING SBI (G)	EXISTING SBI LIMIT (H)	6/30/2001 PCI (I)	6/30/2001 SBI (J)
<u>Common Line Basket</u>					
100 Total Common Line	N/A	N/A	N/A	N/A	N/A
<u>Traffic Sensitive Basket</u>					
200 Local Switching	N/A	Trans. 103	Trans. 103	N/A	Trans. 103
220 Database Access	N/A	Trans. 103	Trans. 103	N/A	Trans. 103
230 800 DB VertSvcs Sub-Cat	N/A	Trans. 103	Trans. 103	N/A	Trans. 103
240 Billing Name and Address	N/A	Trans. 103	Trans. 103	N/A	Trans. 103
250 Local Switching Trunk Ports	N/A	Trans. 103	Trans. 103	N/A	Trans. 103
260 STP Port Terminations	N/A	Trans. 103	Trans. 103	N/A	Trans. 103
299 Total Traffic Sensitive	Trans. 103	N/A	N/A	Trans. 103	N/A
<u>Trunking Basket</u>					
310 Tandem Switched Transport	N/A	Trans. 103	Trans. 103	N/A	Trans. 103
320 VoiceGrade - Switched	N/A	Trans. 103	Trans. 103	N/A	Trans. 103
340 High Cap & Other - Switched	N/A	Trans. 103	Trans. 103	N/A	Trans. 103
350 DS-1 SubCat - Switched	N/A	Trans. 103	Trans. 103	N/A	Trans. 103
360 DS-3 SubCat - Switched	N/A	Trans. 103	Trans. 103	N/A	Trans. 103
499 Total Trunking	Trans. 103	N/A	N/A	Trans. 103	N/A
<u>Special Access Basket</u>					
720 VG/WATS, Met, Tgh - Special	N/A	Trans. 103	Trans. 103	N/A	Trans. 103
730 Audio & Video	N/A	Trans. 103	Trans. 103	N/A	Trans. 103
740 High Cap & DDS - Special	N/A	Trans. 103	Trans. 103	N/A	Trans. 103
750 DS-1 SubCat - Special	N/A	Trans. 103	Trans. 103	N/A	Trans. 103
760 DS-3 SubCat - Special	N/A	Trans. 103	Trans. 103	N/A	Trans. 103
899 Total Special Access	Trans. 103	N/A	N/A	Trans. 103	N/A

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

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 Exhibit 3.3-1
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	EXISTING API (F)	EXISTING SBI (G)	EXISTING SBI LIMIT (H)	6/30/2001 PCI (I)	6/30/2001 SBI (J)
<u>Common Line Basket</u>					
100 Total Common Line	N/A	N/A	N/A	N/A	N/A
<u>Traffic Sensitive Basket</u>					
200 Local Switching	N/A	Trans. 103	Trans. 103	N/A	Trans. 103
220 Database Access	N/A	Trans. 103	Trans. 103	N/A	Trans. 103
230 800 DB VertSvcs Sub-Cat	N/A	Trans. 103	Trans. 103	N/A	Trans. 103
240 Billing Name and Address	N/A	Trans. 103	Trans. 103	N/A	Trans. 103
250 Local Switching Trunk Ports	N/A	Trans. 103	Trans. 103	N/A	Trans. 103
260 STP Port Terminations	N/A	Trans. 103	Trans. 103	N/A	Trans. 103
299 Total Traffic Sensitive	Trans. 103	N/A	N/A	Trans. 103	N/A
<u>Trunking Basket</u>					
310 Tandem Switched Transport	N/A	Trans. 103	Trans. 103	N/A	Trans. 103
320 VoiceGrade - Switched	N/A	Trans. 103	Trans. 103	N/A	Trans. 103
340 High Cap & Other - Switched	N/A	Trans. 103	Trans. 103	N/A	Trans. 103
350 DS-1 SubCat - Switched	N/A	Trans. 103	Trans. 103	N/A	Trans. 103
360 DS-3 SubCat - Switched	N/A	Trans. 103	Trans. 103	N/A	Trans. 103
499 Total Trunking	Trans. 103	N/A	N/A	Trans. 103	N/A
<u>Special Access Basket</u>					
720 VG/WATS, Met, Tgh - Special	N/A	Trans. 103	Trans. 103	N/A	Trans. 103
730 Audio & Video	N/A	Trans. 103	Trans. 103	N/A	Trans. 103
740 High Cap & DDS - Special	N/A	Trans. 103	Trans. 103	N/A	Trans. 103
750 DS-1 SubCat - Special	N/A	Trans. 103	Trans. 103	N/A	Trans. 103
760 DS-3 SubCat - Special	N/A	Trans. 103	Trans. 103	N/A	Trans. 103
899 Total Special Access	Trans. 103	N/A	N/A	Trans. 103	N/A

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

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 Exhibit 3.4-1
 Page 1 of 1

	EXISTING API (F)	EXISTING SBI (G)	EXISTING SBI LIMIT (H)	6/30/2001 PCI (I)	6/30/2001 SBI (J)
<u>Common Line Basket</u>					
100 Total Common Line	N/A	N/A	N/A	N/A	N/A
<u>Traffic Sensitive Basket</u>					
200 Local Switching	N/A	Trans. 103	Trans. 103	N/A	Trans. 103
220 Database Access	N/A	Trans. 103	Trans. 103	N/A	Trans. 103
230 800 DB VertSvcs Sub-Cat	N/A	Trans. 103	Trans. 103	N/A	Trans. 103
240 Billing Name and Address	N/A	Trans. 103	Trans. 103	N/A	Trans. 103
250 Local Switching Trunk Ports	N/A	Trans. 103	Trans. 103	N/A	Trans. 103
260 STP Port Terminations	N/A	Trans. 103	Trans. 103	N/A	Trans. 103
299 Total Traffic Sensitive	Trans. 103	N/A	N/A	Trans. 103	N/A
<u>Trunking Basket</u>					
310 Tandem Switched Transport	N/A	Trans. 103	Trans. 103	N/A	Trans. 103
320 VoiceGrade - Switched	N/A	Trans. 103	Trans. 103	N/A	Trans. 103
340 High Cap & Other - Switched	N/A	Trans. 103	Trans. 103	N/A	Trans. 103
350 DS-1 SubCat - Switched	N/A	Trans. 103	Trans. 103	N/A	Trans. 103
360 DS-3 SubCat - Switched	N/A	Trans. 103	Trans. 103	N/A	Trans. 103
499 Total Trunking	Trans. 103	N/A	N/A	Trans. 103	N/A
<u>Special Access Basket</u>					
720 VG/WATS, Met, Tgh - Special	N/A	Trans. 103	Trans. 103	N/A	Trans. 103
730 Audio & Video	N/A	Trans. 103	Trans. 103	N/A	Trans. 103
740 High Cap & DDS - Special	N/A	Trans. 103	Trans. 103	N/A	Trans. 103
750 DS-1 SubCat - Special	N/A	Trans. 103	Trans. 103	N/A	Trans. 103
760 DS-3 SubCat - Special	N/A	Trans. 103	Trans. 103	N/A	Trans. 103
899 Total Special Access	Trans. 103	N/A	N/A	Trans. 103	N/A

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

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	EXISTING API (F)	EXISTING SBI (G)	EXISTING SBI LIMIT (H)	6/30/2001 PCI (I)	6/30/2001 SBI (J)
<u>Common Line Basket</u>					
100 Total Common Line	N/A	N/A	N/A	N/A	N/A
<u>Traffic Sensitive Basket</u>					
200 Local Switching	N/A	Trans. 103	Trans. 103	N/A	Trans. 103
220 Database Access	N/A	Trans. 103	Trans. 103	N/A	Trans. 103
230 800 DB VertSvcs Sub-Cat	N/A	Trans. 103	Trans. 103	N/A	Trans. 103
240 Billing Name and Address	N/A	Trans. 103	Trans. 103	N/A	Trans. 103
250 Local Switching Trunk Ports	N/A	Trans. 103	Trans. 103	N/A	Trans. 103
260 STP Port Terminations	N/A	Trans. 103	Trans. 103	N/A	Trans. 103
299 Total Traffic Sensitive	Trans. 103	N/A	N/A	Trans. 103	N/A
<u>Trunking Basket</u>					
310 Tandem Switched Transport	N/A	Trans. 103	Trans. 103	N/A	Trans. 103
320 VoiceGrade - Switched	N/A	Trans. 103	Trans. 103	N/A	Trans. 103
340 High Cap & Other - Switched	N/A	Trans. 103	Trans. 103	N/A	Trans. 103
350 DS-1 SubCat - Switched	N/A	Trans. 103	Trans. 103	N/A	Trans. 103
360 DS-3 SubCat - Switched	N/A	Trans. 103	Trans. 103	N/A	Trans. 103
499 Total Trunking	Trans. 103	N/A	N/A	Trans. 103	N/A
<u>Special Access Basket</u>					
720 VG/WATS, Met, Tgh - Special	N/A	Trans. 103	Trans. 103	N/A	Trans. 103
730 Audio & Video	N/A	Trans. 103	Trans. 103	N/A	Trans. 103
740 High Cap & DDS - Special	N/A	Trans. 103	Trans. 103	N/A	Trans. 103
750 DS-1 SubCat - Special	N/A	Trans. 103	Trans. 103	N/A	Trans. 103
760 DS-3 SubCat - Special	N/A	Trans. 103	Trans. 103	N/A	Trans. 103
899 Total Special Access	Trans. 103	N/A	N/A	Trans. 103	N/A

Citizens and Frontier Telephone Companies*
 7/00 Local Switching to Common Line Pooling Calculations

5/1/2002 TRP Filing
 Exhibit H-1
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	Urban/ Rural	2000 Pooling CAP-4 R 100	1999 Access Lines CAP-1 R 130	Pooling Rev / Line
	(A)	(B)	(C)	(D)=C/B
1	R	\$17,527,907	10,136,702	\$1.7292
2	R	\$5,381,169	1,658,482	\$3.2446
3	R	\$1,384,128	271,234	\$5.1031
4	R	\$5,415,257	3,579,013	\$1.5131
5	R	\$261,645	201,192	\$1.3005
6	U	\$648,071	6,642,976	\$0.0976
7	R	\$2,980,306	2,215,193	\$1.3454
8	R	\$3,468,315	3,052,466	\$1.1362
9		\$7,096,692	\$11,910,635	\$0.5958

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

Note: All TRP source references on this page refer to the 2000 Annual Filing TRP for the appropriate entities.

Citizens and Frontier Telephone Companies*
7/02 Local Switching to Common Line Pooling Calculations

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Exhibit H-2
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	2001 Access Lines CAP-1 R 130 (A)	LS Shift to CL		ShortFall Reversal / Line See Source Notes (D)	ShortFall Reversal TGT-2 R 547 (E)=A*D	
		Rev / Line Exhibit 2-10 Column D (B)	Revenue (C)=A*B			
		1	Citizens Rate Group 1 (CTC1)			10,581,525
2	Citizens Rate Group 2 (CTC2)	1,714,006	\$3.2446	\$5,561,324	\$0.0000	\$0
3	Citizens Rate Group 3 (CTC3)	277,603	\$5.1031	\$1,416,630	\$0.0000	\$0
4	Citizens Rate Group 4 (CTC4)	3,708,528	\$1.5131	\$5,611,221	\$0.0000	\$0
5	Citizens Rate Group 5 (CTC5)	200,261	\$1.3005	\$260,434	\$0.0000	\$0
6	Frontier Telephone of Rochester (RTNY)	6,065,308	\$0.0976	\$591,715	(\$0.7430)	(\$4,506,394)
7	Frontier Communications of MN & IA (VITC)	2,431,886	\$1.3454	\$3,271,843	\$0.7903	\$1,921,994
8	Frontier Tier 2 Companies (RTCS)	3,206,261	\$1.1362	\$3,643,062	\$0.9759	\$3,128,907
9	Total Frontier Telephone Companies	28,185,378		\$38,653,303		\$544,507

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

Note: All TRP source references on this page refer to the 2002 Annual Filing TRP.

Source notes:

Column D for COSAs CTC1, CTC2, CTC3, CTC4 and CTC5 is zero because these properties did not pool revenues with other tariff units in 2001.
Column D for COSAs RTNY, VITC, and RTCS is from FTR Transmittal No. 48, Exhibit 2-10, Column G.