

Citizens Telecommunications Companies - Group #1

Summary of Exogenous Costs

Excluding ATS Targeting

5/1/03 TRP Filing

Exhibit 1.1-1

Page 1 of 1

		<u>Quantity</u>	<u>Source / Comments</u>
CMT Basket			
1	Regulatory Fees	33,182	Exhibit 1.1-4, Line 11
2	TRS Costs	5,667	Exhibit 1.1-5, Line 13
3	NANPA	305	Exhibit 1.1-6, Line 13
4	Total Common Line	39,153	Sum of Lines 1..3
Traffic Sensitive Basket			
5	Regulatory Fees	1,295	Exhibit 1.1-4, Line 14
6	TRS Costs	221	Exhibit 1.1-5, Line 16
7	NANPA	12	Exhibit 1.1-6, Line 16
8	Total Traffic Sensitive	1,528	Sum of Lines 5..7
Special Access Basket			
9	Regulatory Fees	15,122	Exhibit 1.1-4, Line 21
10	TRS Costs	2,583	Exhibit 1.1-5, Line 22
11	NANPA	139	Exhibit 1.1-6, Line 22
12	Total Special Access	17,844	Sum of Lines 9..11

Citizens Telecommunications Companies - Group #1

Summary of Exogenous Costs Targeted to SBIs

Excluding ATS Targeting

5/1/03 TRP Filing

Exhibit 1.1-2

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	<u>Quantity</u>	<u>Source / Comments</u>
Traffic Sensitive Basket		
Database Access Band Undesignated		
1 Reg Fees	1,295	Exhibit 1.1-4, Line 12
2 TRS	221	Exhibit 1.1-5, Line 14
3 NANPA	12	Exhibit 1.1-6, Line 14
4 Total Database Access Undesignated	1,528	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	1,528	Line 4 + Line 8
10 Total Traffic Sensitive Exogenous Costs	1,528	Exhibit 1.1-1, Line 8
11 Non-Targeted TS Exogenous Costs	0	Line 10 - Line 9

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

5/1/03 TRP Filing
Exhibit 1.1-2
Page 2 of 2

	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	17,844	Exhibit 1.1-1, Line 12
26 Non-Targeted Special Access Exogenous C	17,844	Line 25 - Line 24

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

5/1/03 TRP Filing
Exhibit 1.1-3
Page 1 of 1

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

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

5/1/03 TRP Filing

Exhibit 1.1-4

Page 1 of 2

	<u>Quantity</u>	<u>Source / Comments</u>
1 Regulatory Fees Embedded in Rates	97,358	Trans. 119, Exhibit 1.1-4
2 Reg Fee Funding Base--Interstate EU Rev.	79,602,427	Contribution Base from Form 499-A for 2002
3 Reg. Fee rate per Revenue Dollar	\$0.00198	NPRM 3/26/2003, FCC 03-64 "Assessment and Collection of Regulatory Fees for Fiscal Year 2003"
4 Current Regulatory Fees	157,613	Line 2 * Line 3
5 Non-Price Cap Percentage	6.7608%	records
6 Regulatory Fees Attributable to Price Caps	146,957	Line 4 * (1 - Line 5)
5 Regulatory Fee Exogenous Change	49,599	Line 6 - Line 1
Exogenous-Eligible Revenues		
6 CMT Basket--Per Line Only	104,041,419	Base Period Demand Rated Out
7 Database Access	4,060,308	Base Period Demand Rated Out
8 Bill Name & Address	0	Base Period Demand Rated Out
9 Total Special Access	47,415,892	Base Period Demand Rated Out
10 Total Price Cap Exogenous-Eligible	155,517,619	Sum of Lines 6..9

Citizens Telecommunications Companies - Group #1

Calculation of Exogenous Adjustment

For Federal Regulatory Fees

5/1/03 TRP Filing

Exhibit 1.1-4

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	<u>Quantity</u>	<u>Source / Comments</u>
Distribution of Reg Fees Exogenous Change:		
11 CMT Basket	33,182	Line 5 * (Line 6 / Line 10)
12 Database Access--Undesignated	1,295	Line 5 * (Line 7 / Line 10)
13 Billing Name and Address	0	Line 5 * (Line 8 / Line 10)
14 Total Traffic Sensitive	1,295	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	15,122	Line 5 * (Line 9 / Line 10)
21 Total Distributed Reg Fees Exogenous	49,599	Line 11 + Line 14 + Line 20

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

5/1/03 TRP Filing

Exhibit 1.1-5

Page 1 of 2

	<u>Quantity</u>	<u>Source / Comments</u>
1 TRS Costs in Rates	50,906	Trans. 119, Exhibit 1.1-5
2 TRS Funding Base--Interstate EU Revenue	79,602,427	Contribution Base from Form 499-A for 2002
3 TRS Contr. per IS End User Billed Revenue	0.00080	Public Notice DA 02-1422, 6/14/2002
4 TRS Costs at Current Level	63,682	Line 2 * Line 3
5 Non-Price Cap Percentage	6.7608%	records
6 TRS Costs Attributable to Price Caps	59,377	Line 4 * (1 - Line 5)
7 TRS Total Exogenous Cost Change	8,470	Line 6 - Line 1
Exogenous-Eligible Revenues		
8 CMT Basket--Per Line Only	104,041,419	Base Period Demand Rated Out
9 Database Access	4,060,308	Base Period Demand Rated Out
10 Bill Name & Address	0	Base Period Demand Rated Out
11 Total Special Access	47,415,892	Base Period Demand Rated Out
12 Total Price Cap Exogenous-Eligible	155,517,619	Sum of Lines 8..11

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

5/1/03 TRP Filing

Exhibit 1.1-5

Page 2 of 2

	<u>Quantity</u>	<u>Source / Comments</u>
Exogenous Change Allocation for TRS Costs		
13 CMT Basket	5,667	Line 7 * (Line 8 / Line 12)
14 Database Access--Undesignated	221	Line 7 * (Line 9 / Line 12)
15 Bill Name & Address	0	Line 7 * (Line 10 / Line 12)
16 Total Traffic Sensitive	221	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	2,583	Line 7 * (Line 11 / Line 12)
23 Total Distributed TRS Exogenous	8,470	Line 13 + Line 16 + Line 22

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

5/1/03 TRP Filing

Exhibit 1.1-6

Page 1 of 2

	<u>Quantity</u>	<u>Source / Comments</u>
1 NANPA Payments Embedded in Rates	2,736	Trans. 119, Exhibit 1.1-6
2 NANPA Funding Base--Interstate EU Revei	79,602,427	Contribution Base from Form 499-A for 2002
3 NANPA Contribution Factor	0.000043	Public Notice, DA 02-1167, 5/17/2002
4 TRS Costs at Current Level	3,423	Line 2 * Line 3
5 Non-Price Cap Percentage	6.7608%	records
6 NANPA Costs Attributable to Price Caps	3,191	Line 4 * (1 - Line 5)
7 NANPA Payments Exogenous Change	455	Line 6 - Line 1
Exogenous-Eligible Revenues		
8 CMT Basket--Per Line Only	104,041,419	Base Period Demand Rated Out
9 Database Access	4,060,308	Base Period Demand Rated Out
10 Bill Name & Address	0	Base Period Demand Rated Out
11 Total Special Access	47,415,892	Base Period Demand Rated Out
12 Total Price Cap Exogenous-Eligible	155,517,619	Sum of Lines 8..11

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

5/1/03 TRP Filing

Exhibit 1.1-6

Page 2 of 2

	<u>Quantity</u>	<u>Source / Comments</u>
Distribution of NANPA Exogenous Change:		
13 CMT Basket	305	Line 7 * (Line 8 / Line 12)
14 Database Access--Undesignated	12	Line 7 * (Line 9 / Line 12)
15 Billing Name and 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 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	139	Line 7 * (Line 11 / Line 12)
23 Total Distributed NANPA Exogenous	455	Line 13 + Line 16 + Line 22

Citizens Telecommunications Companies - Group #2

Summary of Exogenous Costs

Excluding ATS Targeting

5/1/03 TRP Filing

Exhibit 1.2-1

Page 1 of 1

		<u>Quantity</u>	<u>Source / Comments</u>
CMT Basket			
1	Regulatory Fees	5,041	Exhibit 1.2-4, Line 11
2	TRS Costs	826	Exhibit 1.2-5, Line 13
3	NANPA	44	Exhibit 1.2-6, Line 13
4	Total Common Line	5,911	Sum of Lines 1..3
Traffic Sensitive Basket			
5	Regulatory Fees	118	Exhibit 1.2-4, Line 14
6	TRS Costs	19	Exhibit 1.2-5, Line 16
7	NANPA	1	Exhibit 1.2-6, Line 16
8	Total Traffic Sensitive	138	Sum of Lines 5..7
Special Access Basket			
9	Regulatory Fees	1,358	Exhibit 1.2-4, Line 21
10	TRS Costs	223	Exhibit 1.2-5, Line 22
11	NANPA	12	Exhibit 1.2-6, Line 22
12	Total Special Access	1,592	Sum of Lines 9..11

Citizens Telecommunications Companies - Group #2

Summary of Exogenous Costs Targeted to SBIs

Excluding ATS Targeting

5/1/03 TRP Filing

Exhibit 1.2-2

Page 1 of 2

	<u>Quantity</u>	<u>Source / Comments</u>
Traffic Sensitive Basket		
Database Access Band Undesignated		
1 Reg Fees	118	Exhibit 1.2-4, Line 12
2 TRS	19	Exhibit 1.2-5, Line 14
3 NANPA	1	Exhibit 1.2-6, Line 14
4 Total Database Access Undesignated	138	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	138	Line 4 + Line 8
10 Total Traffic Sensitive Exogenous Costs	138	Exhibit 1.2-1, Line 8
11 Non-Targeted TS Exogenous Costs	0	Line 10 - Line 9

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

5/1/03 TRP Filing
Exhibit 1.2-2
Page 2 of 2

	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	1,592	Exhibit 1.2-1, Line 12
26 Non-Targeted Special Access Exogenous C	1,592	Line 25 - Line 24

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

5/1/03 TRP Filing
Exhibit 1.2-3
Page 1 of 1

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

Citizens Telecommunications Companies - Group #2

Calculation of Exogenous Adjustment

For Federal Regulatory Fees

5/1/03 TRP Filing

Exhibit 1.2-4

Page 1 of 2

	<u>Quantity</u>	<u>Source / Comments</u>
1 Regulatory Fees Embedded in Rates	13,164	Trans. 119, Exhibit 1.2-4
2 Reg Fee Funding Base--Interstate EU Rev.	10,333,633	Contribution Base from Form 499-A for 2002
3 Reg. Fee rate per Revenue Dollar	\$0.00198	NPRM 3/26/2003, FCC 03-64 "Assessment and Collection of Regulatory Fees for Fiscal Year 2003"
4 Current Regulatory Fees	20,461	Line 2 * Line 3
5 Non-Price Cap Percentage	3.8166%	records
6 Regulatory Fees Attributable to Price Caps	19,680	Line 4 * (1 - Line 5)
5 Regulatory Fee Exogenous Change	6,516	Line 6 - Line 1
Exogenous-Eligible Revenues		
6 CMT Basket--Per Line Only	27,272,310	Base Period Demand Rated Out
7 Database Access	636,149	Base Period Demand Rated Out
8 Bill Name & Address	0	Base Period Demand Rated Out
9 Total Special Access	7,345,199	Base Period Demand Rated Out
10 Total Price Cap Exogenous-Eligible	35,253,658	Sum of Lines 6..9

Citizens Telecommunications Companies - Group #2

Calculation of Exogenous Adjustment

For Federal Regulatory Fees

5/1/03 TRP Filing

Exhibit 1.2-4

Page 2 of 2

	<u>Quantity</u>	<u>Source / Comments</u>
Distribution of Reg Fees Exogenous Change:		
11 CMT Basket	5,041	Line 5 * (Line 6 / Line 10)
12 Database Access--Undesignated	118	Line 5 * (Line 7 / Line 10)
13 Billing Name and Address	0	Line 5 * (Line 8 / Line 10)
14 Total Traffic Sensitive	118	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	1,358	Line 5 * (Line 9 / Line 10)
21 Total Distributed Reg Fees Exogenous	6,516	Line 11 + Line 14 + Line 20

Citizens Telecommunications Companies - Group #2

Calculation of Exogenous Adjustment
For Telecommunications Relay Service

5/1/03 TRP Filing

Exhibit 1.2-5

Page 1 of 2

	<u>Quantity</u>	<u>Source / Comments</u>
1 TRS Costs in Rates	6,883	Trans. 119, Exhibit 1.2-5
2 TRS Funding Base--Interstate EU Revenue	10,333,633	Contribution Base from Form 499-A for 2002
3 TRS Contr. per IS End User Billed Revenue	0.00080	Public Notice DA 02-1422, 6/14/2002
4 TRS Costs at Current Level	8,267	Line 2 * Line 3
5 Non-Price Cap Percentage	3.8166%	records
6 TRS Costs Attributable to Price Caps	7,951	Line 4 * (1 - Line 5)
7 TRS Total Exogenous Cost Change	1,068	Line 6 - Line 1
Exogenous-Eligible Revenues		
8 CMT Basket--Per Line Only	27,272,310	Base Period Demand Rated Out
9 Database Access	636,149	Base Period Demand Rated Out
10 Bill Name & Address	0	Base Period Demand Rated Out
11 Total Special Access	7,345,199	Base Period Demand Rated Out
12 Total Price Cap Exogenous-Eligible	35,253,658	Sum of Lines 8..11

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

5/1/03 TRP Filing

Exhibit 1.2-5

Page 2 of 2

	<u>Quantity</u>	<u>Source / Comments</u>
Exogenous Change Allocation for TRS Costs		
13 CMT Basket	826	Line 7 * (Line 8 / Line 12)
14 Database Access--Undesignated	19	Line 7 * (Line 9 / Line 12)
15 Bill Name & Address	0	Line 7 * (Line 10 / Line 12)
16 Total Traffic Sensitive	19	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	223	Line 7 * (Line 11 / Line 12)
23 Total Distributed TRS Exogenous	1,068	Line 13 + Line 16 + Line 22

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

5/1/03 TRP Filing

Exhibit 1.2-6

Page 1 of 2

	<u>Quantity</u>	<u>Source / Comments</u>
1 NANPA Payments Embedded in Rates	370	Trans. 119, Exhibit 1.2-6
2 NANPA Funding Base--Interstate EU Revei	10,333,633	Contribution Base from Form 499-A for 2002
3 NANPA Contribution Factor	0.000043	Public Notice, DA 02-1167, 5/17/2002
4 TRS Costs at Current Level	444	Line 2 * Line 3
5 Non-Price Cap Percentage	3.8166%	records
6 NANPA Costs Attributable to Price Caps	427	Line 4 * (1 - Line 5)
7 NANPA Payments Exogenous Change	57	Line 6 - Line 1
Exogenous-Eligible Revenues		
8 CMT Basket--Per Line Only	27,272,310	Base Period Demand Rated Out
9 Database Access	636,149	Base Period Demand Rated Out
10 Bill Name & Address	0	Base Period Demand Rated Out
11 Total Special Access	7,345,199	Base Period Demand Rated Out
12 Total Price Cap Exogenous-Eligible	35,253,658	Sum of Lines 8..11

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

5/1/03 TRP Filing

Exhibit 1.2-6

Page 2 of 2

	<u>Quantity</u>	<u>Source / Comments</u>
Distribution of NANPA Exogenous Change:		
13 CMT Basket	44	Line 7 * (Line 8 / Line 12)
14 Database Access--Undesignated	1	Line 7 * (Line 9 / Line 12)
15 Billing Name and 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 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	12	Line 7 * (Line 11 / Line 12)
23 Total Distributed NANPA Exogenous	57	Line 13 + Line 16 + Line 22

Citizens Telecommunications Companies - Group #3

Summary of Exogenous Costs

Excluding ATS Targeting

5/1/03 TRP Filing

Exhibit 1.3-1

Page 1 of 1

	<u>Quantity</u>	<u>Source / Comments</u>
CMT Basket		
1 Regulatory Fees	1,095	Exhibit 1.3-4, Line 11
2 TRS Costs	19	Exhibit 1.3-5, Line 13
3 NANPA	15	Exhibit 1.3-6, Line 13
4 Reversal of Low End Adjustment	(371,956)	Exhibit 1.3-7, Line 11
5 Low End Adjustment	76,066	Exhibit 1.3-8, Line 19
6 Total Common Line	(294,761)	Sum of Lines 1..5
Traffic Sensitive Basket		
7 Regulatory Fees	0	Exhibit 1.3-4, Line 14
8 TRS Costs	0	Exhibit 1.3-5, Line 16
9 NANPA	0	Exhibit 1.3-6, Line 16
10 Reversal of Low End Adjustment	0	Exhibit 1.3-7, Line 14
11 Low End Adjustment	0	Exhibit 1.3-8, Line 22
12 Total Traffic Sensitive	0	Sum of Lines 7..11
Special Access Basket		
13 Regulatory Fees	216	Exhibit 1.3-4, Line 21
14 TRS Costs	4	Exhibit 1.3-5, Line 22
15 NANPA	3	Exhibit 1.3-6, Line 22
16 Reversal of Low End Adjustment	(73,381)	Exhibit 1.3-7, Line 20
17 Low End Adjustment	15,007	Exhibit 1.3-8, Line 28
18 Total Special Access	(58,152)	Sum of Lines 13..17

Citizens Telecommunications Companies - Group #3

Summary of Exogenous Costs Targeted to SBIs

Excluding ATS Targeting

5/1/03 TRP Filing

Exhibit 1.3-2

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

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

5/1/03 TRP Filing
Exhibit 1.3-2
Page 2 of 2

	Quantity	Source / Comments
Special Access Basket		
Voice Grade Band		
16 Reg Fees	0	Exhibit 1.3-4, Line 15
17 TRS	0	Exhibit 1.3-5, Line 17
18 NANPA	0	Exhibit 1.3-6, Line 17
19 Reversal of Low End Adjustment	0	Exhibit 1.3-7, Line 15
20 Low End Adjustment	0	Exhibit 1.3-8, Line 23
21 Total Voice Grade Band	0	Sum of Lines 16..20
Audio/Video Band		
22 Reg Fees	0	Exhibit 1.3-4, Line 16
23 TRS	0	Exhibit 1.3-5, Line 18
24 NANPA	0	Exhibit 1.3-6, Line 18
25 Reversal of Low End Adjustment	0	Exhibit 1.3-7, Line 16
26 Low End Adjustment	0	Exhibit 1.3-8, Line 24
27 Total Audio/Video Band	0	Sum of Lines 22..26
HiCap & DDS (Undesignated)		
28 Reg Fees	0	Exhibit 1.3-4, Line 17
29 TRS	0	Exhibit 1.3-5, Line 19
30 NANPA	0	Exhibit 1.3-6, Line 19
31 Reversal of Low End Adjustment	0	Exhibit 1.3-7, Line 17
32 Low End Adjustment	0	Exhibit 1.3-8, 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	(58,152)	Exhibit 1.3-1, Line 18
36 Non-Targeted Special Access Exogenous C	(58,152)	Line 35 - Line 34

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

5/1/03 TRP Filing
Exhibit 1.3-3
Page 1 of 1

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

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

5/1/03 TRP Filing

Exhibit 1.3-4

Page 1 of 2

	<u>Quantity</u>	<u>Source / Comments</u>
1 Regulatory Fees Embedded in Rates	1,722	Trans. 119, Exhibit 1.3-4
2 Reg Fee Funding Base--Interstate EU Rev.	1,531,868	Contribution Base from Form 499-A for 2002
3 Reg. Fee rate per Revenue Dollar	\$0.00198	NPRM 3/26/2003, FCC 03-64 "Assessment and Collection of Regulatory Fees for Fiscal Year 2003"
4 Current Regulatory Fees	3,033	Line 2 * Line 3
5 Non-Price Cap Percentage	0.0000%	records
6 Regulatory Fees Attributable to Price Caps	3,033	Line 4 * (1 - Line 5)
5 Regulatory Fee Exogenous Change	1,311	Line 6 - Line 1
Exogenous-Eligible Revenues		
6 CMT Basket--Per Line Only	1,807,506	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	356,591	Base Period Demand Rated Out
10 Total Price Cap Exogenous-Eligible	2,164,097	Sum of Lines 6..9

Citizens Telecommunications Companies - Group #3

Calculation of Exogenous Adjustment

For Federal Regulatory Fees

5/1/03 TRP Filing

Exhibit 1.3-4

Page 2 of 2

	<u>Quantity</u>	<u>Source / Comments</u>
Distribution of Reg Fees Exogenous Change:		
11 CMT Basket	1,095	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	216	Line 5 * (Line 9 / Line 10)
21 Total Distributed Reg Fees Exogenous	1,311	Line 11 + Line 14 + Line 20

Citizens Telecommunications Companies - Group #3

Calculation of Exogenous Adjustment
For Telecommunications Relay Service

5/1/03 TRP Filing

Exhibit 1.3-5

Page 1 of 2

	<u>Quantity</u>	<u>Source / Comments</u>
1 TRS Costs in Rates	700	Trans. 119, Exhibit 1.3-5
2 TRS Funding Base--Interstate EU Revenue	1,531,868	Contribution Base from Form 499-A for 2002
3 TRS Contr. per IS End User Billed Revenue	0.00080	Public Notice DA 02-1422, 6/14/2002
4 TRS Costs at Current Level	723	Line 2 * Line 3
5 Non-Price Cap Percentage	0.0000%	records
6 TRS Costs Attributable to Price Caps	723	Line 4 * (1 - Line 5)
7 TRS Total Exogenous Cost Change	23	Line 6 - Line 1
Exogenous-Eligible Revenues		
8 CMT Basket--Per Line Only	1,807,506	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	356,591	Base Period Demand Rated Out
12 Total Price Cap Exogenous-Eligible	2,164,097	Sum of Lines 8..11

Citizens Telecommunications Companies - Group #3

Calculation of Exogenous Adjustment
For Telecommunications Relay Service

5/1/03 TRP Filing

Exhibit 1.3-5

Page 2 of 2

	<u>Quantity</u>	<u>Source / Comments</u>
Exogenous Change Allocation for TRS Costs		
13 CMT Basket	19	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	4	Line 7 * (Line 11 / Line 12)
23 Total Distributed TRS Exogenous	23	Line 13 + Line 16 + Line 22

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

5/1/03 TRP Filing

Exhibit 1.3-6

Page 1 of 2

	<u>Quantity</u>	<u>Source / Comments</u>
1 NANPA Payments Embedded in Rates	48	Trans. 119, Exhibit 1.3-6
2 NANPA Funding Base--Interstate EU Revei	1,531,868	Contribution Base from Form 499-A for 2002
3 NANPA Contribution Factor	0.000043	Public Notice, DA 02-1167, 5/17/2002
4 TRS Costs at Current Level	66	Line 2 * Line 3
5 Non-Price Cap Percentage	0.0000%	records
6 NANPA Costs Attributable to Price Caps	66	Line 4 * (1 - Line 5)
7 NANPA Payments Exogenous Change	17	Line 6 - Line 1
Exogenous-Eligible Revenues		
8 CMT Basket--Per Line Only	1,807,506	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	356,591	Base Period Demand Rated Out
12 Total Price Cap Exogenous-Eligible	2,164,097	Sum of Lines 8..11

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

5/1/03 TRP Filing

Exhibit 1.3-6

Page 2 of 2

	<u>Quantity</u>	<u>Source / Comments</u>
Distribution of NANPA Exogenous Change:		
13 CMT Basket	15	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	3	Line 7 * (Line 11 / Line 12)
23 Total Distributed NANPA Exogenous	17	Line 13 + Line 16 + Line 22

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

5/1/03 TRP Filing

Exhibit 1.3-7

Page 1 of 2

	<u>Quantity</u>	<u>Source / Comments</u>
1 2002 Low End Adjustment	439,981	Trans. 119, Exhibit 1.3-7, Line 13
2 2002 R Including Low End Adjustment	2,584,314	2002 TRP Form SUM-1, Row 400, Column C
3 2003 R Including Low End Adjustment	2,615,777	2003 TRP Form SUM-1, Row 400, Column B
4 Demand Growth Impact on R	1.012175	Line 3 / Line 2
5 Low End Adj. Reversal Exogenous	(445,337)	-1 * Line 1 * Line 4
Exogenous-Eligible Revenues		
6 CMT Basket--Per Line Only	1,807,506	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	356,591	Base Period Demand Rated Out
10 Total Price Cap Exogenous-Eligible	2,164,097	Sum of Lines 6..9

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

5/1/03 TRP Filing

Exhibit 1.3-7

Page 2 of 2

	<u>Quantity</u>	<u>Source / Comments</u>
Distribution of Low End Adjustment		
11 CMT Basket	(371,956)	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	(73,381)	Line 5 * (Line 9 / Line 10)
21 Total Distributed Low End Adjustment	(445,337)	Line 11 + Line 14 + Line 20

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

5/1/03 TRP Filing

Exhibit 1.3-8

Page 1 of 2

	<u>Quantity</u>	<u>Source / Comments</u>
1 Base Period Price Cap Revenues	2,117,000	2002 Form 492A
2 Base Period Expenses and Taxes	1,713,000	2002 Form 492A
3 Base Period Operating Income	404,000	2002 Form 492A
4 Base Period Rate Base	4,519,000	2002 Form 492A
5 Base Period Rate of Return	8.94%	2002 Form 492A
6 Low End Adjustment Target RoR	10.25%	Line 4 * (1 - Line 5)
7 Operating Income at Low End RoR	463,198	Line 4 * Line 6
8 Incremental Operating Income Required	59,198	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	31,876	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	91,073	Line 6 - Line 1
Exogenous-Eligible Revenues		
14 CMT Basket--Per Line Only	1,807,506	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	356,591	Base Period Demand Rated Out
18 Total Price Cap Exogenous-Eligible	2,164,097	Sum of Lines 14..17

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

5/1/03 TRP Filing

Exhibit 1.3-8

Page 2 of 2

	<u>Quantity</u>	<u>Source / Comments</u>
Distribution of Low End Adjustment		
19 CMT Basket	76,066	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	15,007	Line 13 * (Line 17 / Line 18)
29 Total Distributed Low End Adjustment	91,073	Line 19 + Line 22 + Line 28

Citizens Telecommunications Companies - Group #4

Summary of Exogenous Costs

Excluding ATS Targeting

5/1/03 TRP Filing

Exhibit 1.4-1

Page 1 of 1

		<u>Quantity</u>	<u>Source / Comments</u>
CMT Basket			
1	Regulatory Fees	13,357	Exhibit 1.4-4, Line 11
2	TRS Costs	2,774	Exhibit 1.4-5, Line 13
3	NANPA	149	Exhibit 1.4-6, Line 13
4	Total Common Line	16,281	Sum of Lines 1..3
Traffic Sensitive Basket			
5	Regulatory Fees	283	Exhibit 1.4-4, Line 14
6	TRS Costs	59	Exhibit 1.4-5, Line 16
7	NANPA	3	Exhibit 1.4-6, Line 16
8	Total Traffic Sensitive	345	Sum of Lines 5..7
Special Access Basket			
9	Regulatory Fees	4,957	Exhibit 1.4-4, Line 21
10	TRS Costs	1,030	Exhibit 1.4-5, Line 22
11	NANPA	55	Exhibit 1.4-6, Line 22
12	Total Special Access	6,042	Sum of Lines 9..11

Citizens Telecommunications Companies - Group #4

Summary of Exogenous Costs Targeted to SBIs

Excluding ATS Targeting

5/1/03 TRP Filing

Exhibit 1.4-2

Page 1 of 2

	<u>Quantity</u>	<u>Source / Comments</u>
Traffic Sensitive Basket		
Database Access Band Undesignated		
1 Reg Fees	283	Exhibit 1.4-4, Line 12
2 TRS	59	Exhibit 1.4-5, Line 14
3 NANPA	3	Exhibit 1.4-6, Line 14
4 Total Database Access Undesignated	345	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	345	Line 4 + Line 8
10 Total Traffic Sensitive Exogenous Costs	345	Exhibit 1.4-1, Line 8
11 Non-Targeted TS Exogenous Costs	0	Line 10 - Line 9

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

5/1/03 TRP Filing
Exhibit 1.4-2
Page 2 of 2

	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	6,042	Exhibit 1.4-1, Line 12
26 Non-Targeted Special Access Exogenous C	6,042	Line 25 - Line 24

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

5/1/03 TRP Filing
Exhibit 1.4-3
Page 1 of 1

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

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

5/1/03 TRP Filing

Exhibit 1.4-4

Page 1 of 2

	<u>Quantity</u>	<u>Source / Comments</u>
1 Regulatory Fees Embedded in Rates	30,726	Trans. 119, Exhibit 1.4-4
2 Reg Fee Funding Base--Interstate EU Rev.	26,207,306	Contribution Base from Form 499-A for 2002
3 Reg. Fee rate per Revenue Dollar	\$0.00198	NPRM 3/26/2003, FCC 03-64 "Assessment and Collection of Regulatory Fees for Fiscal Year 2003"
4 Current Regulatory Fees	51,890	Line 2 * Line 3
5 Non-Price Cap Percentage	4.9478%	records
6 Regulatory Fees Attributable to Price Caps	49,323	Line 4 * (1 - Line 5)
5 Regulatory Fee Exogenous Change	18,597	Line 6 - Line 1
Exogenous-Eligible Revenues		
6 CMT Basket--Per Line Only	31,353,867	Base Period Demand Rated Out
7 Database Access	664,573	Base Period Demand Rated Out
8 Bill Name & Address	0	Base Period Demand Rated Out
9 Total Special Access	11,635,116	Base Period Demand Rated Out
10 Total Price Cap Exogenous-Eligible	43,653,555	Sum of Lines 6..9

Citizens Telecommunications Companies - Group #4

Calculation of Exogenous Adjustment

For Federal Regulatory Fees

5/1/03 TRP Filing

Exhibit 1.4-4

Page 2 of 2

	<u>Quantity</u>	<u>Source / Comments</u>
Distribution of Reg Fees Exogenous Change:		
11 CMT Basket	13,357	Line 5 * (Line 6 / Line 10)
12 Database Access--Undesignated	283	Line 5 * (Line 7 / Line 10)
13 Billing Name and Address	0	Line 5 * (Line 8 / Line 10)
14 Total Traffic Sensitive	283	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	4,957	Line 5 * (Line 9 / Line 10)
21 Total Distributed Reg Fees Exogenous	18,597	Line 11 + Line 14 + Line 20

Citizens Telecommunications Companies - Group #4

Calculation of Exogenous Adjustment
For Telecommunications Relay Service

5/1/03 TRP Filing

Exhibit 1.4-5

Page 1 of 2

	<u>Quantity</u>	<u>Source / Comments</u>
1 TRS Costs in Rates	16,066	Trans. 119, Exhibit 1.4-5
2 TRS Funding Base--Interstate EU Revenue	26,207,306	Contribution Base from Form 499-A for 2002
3 TRS Contr. per IS End User Billed Revenue	0.00080	Public Notice DA 02-1422, 6/14/2002
4 TRS Costs at Current Level	20,966	Line 2 * Line 3
5 Non-Price Cap Percentage	4.9478%	records
6 TRS Costs Attributable to Price Caps	19,928	Line 4 * (1 - Line 5)
7 TRS Total Exogenous Cost Change	3,863	Line 6 - Line 1
Exogenous-Eligible Revenues		
8 CMT Basket--Per Line Only	31,353,867	Base Period Demand Rated Out
9 Database Access	664,573	Base Period Demand Rated Out
10 Bill Name & Address	0	Base Period Demand Rated Out
11 Total Special Access	11,635,116	Base Period Demand Rated Out
12 Total Price Cap Exogenous-Eligible	43,653,555	Sum of Lines 8..11

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

5/1/03 TRP Filing

Exhibit 1.4-5

Page 2 of 2

	<u>Quantity</u>	<u>Source / Comments</u>
Exogenous Change Allocation for TRS Costs		
13 CMT Basket	2,774	Line 7 * (Line 8 / Line 12)
14 Database Access--Undesignated	59	Line 7 * (Line 9 / Line 12)
15 Bill Name & Address	0	Line 7 * (Line 10 / Line 12)
16 Total Traffic Sensitive	59	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	1,030	Line 7 * (Line 11 / Line 12)
23 Total Distributed TRS Exogenous	3,863	Line 13 + Line 16 + Line 22

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

5/1/03 TRP Filing

Exhibit 1.4-6

Page 1 of 2

	<u>Quantity</u>	<u>Source / Comments</u>
1 NANPA Payments Embedded in Rates	864	Trans. 119, Exhibit 1.4-6
2 NANPA Funding Base--Interstate EU Revei	26,207,306	Contribution Base from Form 499-A for 2002
3 NANPA Contribution Factor	0.000043	Public Notice, DA 02-1167, 5/17/2002
4 TRS Costs at Current Level	1,127	Line 2 * Line 3
5 Non-Price Cap Percentage	4.9478%	records
6 NANPA Costs Attributable to Price Caps	1,071	Line 4 * (1 - Line 5)
7 NANPA Payments Exogenous Change	208	Line 6 - Line 1
Exogenous-Eligible Revenues		
8 CMT Basket--Per Line Only	31,353,867	Base Period Demand Rated Out
9 Database Access	664,573	Base Period Demand Rated Out
10 Bill Name & Address	0	Base Period Demand Rated Out
11 Total Special Access	11,635,116	Base Period Demand Rated Out
12 Total Price Cap Exogenous-Eligible	43,653,555	Sum of Lines 8..11

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

5/1/03 TRP Filing

Exhibit 1.4-6

Page 2 of 2

	<u>Quantity</u>	<u>Source / Comments</u>
Exogenous Change Allocation for NANPA Payments		
13 CMT Basket	149	Line 7 * (Line 8 / Line 12)
14 Database Access--Undesignated	3	Line 7 * (Line 9 / Line 12)
15 Bill Name & Address	0	Line 7 * (Line 10 / Line 12)
16 Total Traffic Sensitive	3	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	55	Line 7 * (Line 11 / Line 12)
23 Total Distributed NANPA Exogenous	208	Line 13 + Line 16 + Line 22

*

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

5/1/03 TRP Filing
Exhibit 2.1-1

	<u>Quantity</u>	<u>Source / Comments</u>
1 Total exogenous changes (delta Z)	\$39,153	Exhibit 1.1-1, Line 4
2 Total EUCL Lines	10,865,109	Base Period Demand
3 CMT Exogenous per line	0.003604	Line 1 / Line 2
4 CMT Revenue per Line at time t-1	9.518738	Trans. 124
5 Exogenous Cost Change Factor	1.00037857	1 + Line 3 / Line 4
6 CMT Revenue per Line at time t	9.522342	Line 4 * Line 5

Citizens Telecommunications Companies - Group #1
Price Cap Index Calculation

5/1/03 TRP Filing
Exhibit 2.1-2

		(A) Traffic Sensitive	(B) Trunking	(C) Inter- exchange	(D) Special Access
	Source / Comments				
1	GDP-PI	Government Statistic	1.3661%	1.3661%	1.3661%
2	Productivity factor (X)	47 CFR 61.45	6.50%	6.50%	6.50%
3	GDP-PI - X	Line 1 - Line 2	-5.1339%	-5.1339%	-5.1339%
4	Existing PCI [PCI(t-1)]	Trans. 124	39.0547	36.4568	64.6868
5	Exogenous Changes (delta Z)	Exhibit 1.1-1	\$1,528	\$0	\$17,844
6	Revenues (R)	Base Period Demand rated out (Revenues at Last PCI Update)	\$21,793,099	\$19,626,087	\$47,415,892
7	Delta Z / R	Line 5 / Line 6	0.0001	0.0000	0.0004
8	$W = (R + \text{Delta } Z) / R$	(Line 6 + Line 5) / Line 6	1.0001	1.0000	1.0004
9	$W * (\text{GDP-PI} - X)$	Line 8 * Line 3	-0.0513	-0.0513	-0.0514
10	Targeted Revenue Differential		0	0	0
11	Proposed PCI (Non-Exog Only)	Line 4	39.0547	36.4568	61.3659
12	Proposed PCI	Line 4 * (1 + Line 7 + Line 10 / Line 6)	39.0574	36.4568	61.3890
13	% Change in PCI	(Line 12 / Line 4) - 1	0.0070%	0.0000%	-5.0982%

Citizens Telecommunications Companies - Group #1

Calculation of g factor

5/1/03 TRP Filing

Exhibit 2.1-3

	<u>Quantity</u>	<u>Source / Comments</u>
1 Prior Base Period CCL MOU	2,565,607,415	Prior Base Period Demand
2 Prior Base Period Lines	881,794	Prior Base Period Demand / 12
3 Prior Base Period MOU per Line	2,910	Line 1 / Line 2
4 Base Period CCL MOU	2,586,961,133	Base Period Demand
5 Base Period Lines	905,426	Base Period Demand / 12
6 Base Period MOU per Line	2,857	Line 4 / Line 5
7 g factor	-1.7995%	(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 #1
Calculation of Transport Minutes for ATS Rate

5/1/03 TRP Filing
Exhibit 2.1-4

	<u>Quantity</u>	<u>Source / Comments</u>
1 ILEC Only TIC MOU	2,586,961,133	Base Period Demand
2 Less: MOU on detariffed facilities only	0	Base Period Demand
3 Connecting Co. Tandem MOU	27,005,884	Base Period Demand
4 Connecting Co. Direct MOU	0	Line 8 * Line 9
5 Total ILEC Transport MOU	2,613,967,017	Line 1 - Line 2 + Line 3 + Line 4
6 DS1's Direct to Conn. Co. Offices (PIU'd)	0.00	Base Period Demand in Price Caps
7 DS3's Direct to Conn. Co. Offices (PIU'd)	0.00	Base Period Demand in Price Caps
8 Conn. Co. VG Equiv. Direct Trunks	0	24 * Line 6 + 672 * Line 7
9 Assumed MOU per Direct Trunk	2,598	Trans. 42

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

5/1/03 TRP Filing
Exhibit 2.1-5
Page 1 of 1

		(A) Total	(B) CMT	(C) Traffic Sens.	(D) Trunking
100	Local Switching	Base Period Demand Rated Out		10,606,541	
105	LS Trunk Ports	Base Period Demand Rated Out		7,052,515	
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			9,280,510
160	VG Switched Transport	Base Period Demand Rated Out			34,654
220	High Cap & Other Switched Transport	Base Period Demand Rated Out			10,310,923
400	Total Traffic Sensitive-Related Revenue	Sum of Lines 100..220		17,659,056	19,626,087
410	Switched TS Revenue	Line 400, Col. C			
415	Switched Transport Revenue	Line 400, Col. D			
420	Local Switching MOU	Exhibit 3.1-3, Lines 1..5, Col. A			
430	LEC Transport MOU	Exhibit 2.1-4, Line 5			
440	Switched TS Revenue per MOU	Line 410 / Line 420			
450	Switched Transport Revenue per MOU	Line 415 / Line 430			
460	ATS Revenue per MOU	Line 440 + Line 450			
470	Original Target Avg TS MOU Rate	47 C.F.R 61.3(qq)(3)			
475	ATS Target Met in Prior Filing	Input			
478	Target Avg TS MOU Rate				
480	Amount Above Target	Line 460 - Line 478, but max 0			

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

5/1/03 TRP Filing
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 420or 430, subj. to LS reduction rule	12,599,663		
500	GDP-PI	Government Statistic	1.3661%	1.3661%	1.3661%
510	X	47 CFR 61.45	0.065000	0.065000	0.065000
520	g factor	Exhibit 2.1-3, Line 8	0.0000%		
530	CL MOU Revenue, excl. Marketing	Base period Demand rated out	1,867,378		
540	R	Base period Demand rated out	145,689,779	104,270,593	21,793,099
				19,626,087	
547	Reversal of Prior Yr Pooling Jurisdictions	Exhibit H-1, Column E	6,621,143	6,621,143	
550	Initial Target Reduction	GDP-PI - X & g impacts	(7,819,490)	(5,693,071)	(1,118,836)
550	Transfer Targeting Revenue	None	0	0	(1,007,584)
450	Actual Available Targeting Reduction	Ln 550 + Ln 550 (limited to -Ln 490)	(7,819,490)		
570	Revenue Remaining to Target	Line 490 + Line 450	4,780,173		
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	4,780,173		
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	(7,819,490)		
720	Minimum Amount for Local Switching	Ln 715 * Ln 100 / Ln 400	(2,224,418)		
730	Max. Availa. for Other ATS Ratemaking	Line 715 - Line 720	(5,595,072)		

Citizens Telecommunications Companies - Group #25/1/03 TRP Filing
Exhibit 2.2-1

	<u>Quantity</u>	<u>Source / Comments</u>
1 Total exogenous changes (delta Z)	\$5,911	Exhibit 1.2-1, Line 4
2 Total EUCL Lines	1,889,550	Base Period Demand
3 CMT Exogenous per line	0.003128	Line 1 / Line 2
4 CMT Revenue per Line at time t-1	14.107149	Trans. 124
5 Exogenous Cost Change Factor	1.00022176	1 + Line 3 / Line 4
6 CMT Revenue per Line at time t	14.110277	Line 4 * Line 5

Citizens Telecommunications Companies - Group #2

Price Cap Index Calculation

Traffic Sensitive Price Cap Basket

5/1/03 TRP Filing

Exhibit 2.2-2

		(A) Traffic Sensitive	(B) Trunking	(C) Inter- exchange	(D) Special Access
	Source / Comments				
1	GDP-PI	Government Statistic	1.3661%	1.3661%	1.3661%
2	Productivity factor (X)	47 CFR 61.45	6.50%	6.50%	6.50%
3	GDP-PI - X	Line 1 - Line 2	-5.1339%	-5.1339%	-5.1339%
4	Existing PCI [PCI(t-1)]	Trans. 124	24.0861	17.9252	51.2689
5	Exogenous Changes (delta Z)	Exhibit 1.2-1	\$138	\$0	\$1,592
6	Revenues (R)	Base Period Demand rated out (Revenues at Last PCI Update)	\$5,311,426	\$2,373,819	\$7,345,199
7	Delta Z / R	Line 5 / Line 6	0.0000	0.0000	0.0002
8	W = (R + Delta Z) / R	(Line 6 + Line 5) / Line 6	1.0000	1.0000	1.0002
9	W * (GDP-PI - X)	Line 8 * Line 3	-0.0513	-0.0513	-0.0514
10	Targeted Revenue Differential		0	0	0
11	Proposed PCI (Non-Exog Only)	Line 4	24.0861	17.9252	48.6368
12	Proposed PCI	Line 4 * (1 + Line 7 + Line 10 / Line 6)	24.0867	17.9252	48.6474
13	% Change in PCI	(Line 12 / Line 4) - 1	0.0026%	0.0000%	-5.1133%

Citizens Telecommunications Companies - Group #2

Calculation of g factor

5/1/03 TRP Filing

Exhibit 2.2-3

	<u>Quantity</u>	<u>Source / Comments</u>
1 Prior Base Period CCL MOU	472,646,399	Prior Base Period Demand
2 Prior Base Period Lines	142,834	Prior Base Period Demand / 12
3 Prior Base Period MOU per Line	3,309	Line 1 / Line 2
4 Base Period CCL MOU	496,971,956	Base Period Demand
5 Base Period Lines	157,463	Base Period Demand / 12
6 Base Period MOU per Line	3,156	Line 4 / Line 5
7 g factor	-4.6217%	(Line 6 / Line 3) - 1
8 g factor used for targeting	-4.62%	zero if no CCL allowed, else Line 7

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

5/1/03 TRP Filing
Exhibit 2.2-4

	<u>Quantity</u>	<u>Source / Comments</u>
1 ILEC Only TIC MOU	496,971,956	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	496,971,956	Line 1 - Line 2 + Line 3 + Line 4
6 DS1's Direct to Conn. Co. Offices (PIU'd)	0.00	Base Period Demand in Price Caps
7 DS3's Direct to Conn. Co. Offices (PIU'd)	0.00	Base Period Demand in Price Caps
8 Conn. Co. VG Equiv. Direct Trunks	0	24 * Line 6 + 672 * Line 7
9 Assumed MOU per Direct Trunk	1,436	Trans. 42

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

5/1/03 TRP Filing
Exhibit 2.2-5
Page 1 of 1

		(A) Total	(B) CMT	(C) Traffic Sens.	(D) Trunking
100	Local Switching	Base Period Demand Rated Out		2,877,468	
105	LS Trunk Ports	Base Period Demand Rated Out		1,780,572	
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			996,671
160	VG Switched Transport	Base Period Demand Rated Out			71,470
220	High Cap & Other Switched Transport	Base Period Demand Rated Out			1,305,678
400	Total Traffic Sensitive-Related Revenue	Sum of Lines 100..220		4,658,039	2,373,819
410	Switched TS Revenue	Line 400, Col. C			
415	Switched Transport Revenue	Line 400, Col. D			
420	Local Switching MOU	Exhibit 3.2-3, Lines 1..5, Col. A			
430	LEC Transport MOU	Exhibit 2.2-4, Line 5			
440	Switched TS Revenue per MOU	Line 410 / Line 420			
450	Switched Transport Revenue per MOU	Line 415 / Line 430			
460	ATS Revenue per MOU	Line 440 + Line 450			
470	Original Target Avg TS MOU Rate	47 C.F.R 61.3(qq)(3)			
475	ATS Target Met in Prior Filing	Input			
478	Target Avg TS MOU Rate				
480	Amount Above Target	Line 460 - Line 478, but max 0			

Citizens Telecommunications Companies - Group #2

Calculation of Initial Targeting Amount

5/1/03 TRP Filing

Exhibit 2.2-6

Page 1 of 1

		(A) Total	(B) CMT	(C) Traffic Sens.	(D) Trunking
490	Maximum Revenue to Target	Line 480 * max of Ln 420or 430, subj. to LS reduction rule	2,310,625		
500	GDP-PI	Government Statistic	1.3661%	1.3661%	1.3661%
510	X	47 CFR 61.45	0.065000	0.065000	0.065000
520	g factor	Exhibit 2.2-3, Line 8	0.0000%		
530	CL MOU Revenue, excl. Marketing	Base period Demand rated out	1,614,884		
540	R	Base period Demand rated out	38,333,389	30,648,144	5,311,426
					2,373,819
547	Reversal of Prior Yr Pooling Jurisdictions	Exhibit H-1, Column E	458,501	458,501	
550	Initial Target Reduction	GDP-PI - X & g impacts	(1,991,537)	(1,596,984)	(272,683)
550	Transfer Targeting Revenue	None	0	0	(121,870)
450	Actual Available Targeting Reduction	Ln 550 + Ln 550 (limited to -Ln 490)	(1,991,537)		
570	Revenue Remaining to Target	Line 490 + Line 450	319,088		
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	319,088		
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	(1,991,537)		
720	Minimum Amount for Local Switching	Ln 715 * Ln 100 / Ln 400	(814,946)		
730	Max. Availa. for Other ATS Ratemaking	Line 715 - Line 720	(1,176,591)		

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

5/1/03 TRP Filing
Exhibit 2.3-1

	<u>Quantity</u>	<u>Source / Comments</u>
1 Total exogenous changes (delta Z)	(\$294,761)	Exhibit 1.3-1, Line 6
2 Total EUCL Lines	276,256	Base Period Demand
3 CMT Exogenous per line	-1.066985	Line 1 / Line 2
4 CMT Revenue per Line at time t-1	5.482769	Trans. 124
5 Exogenous Cost Change Factor	0.80539310	1 + Line 3 / Line 4
6 CMT Revenue per Line at time t	4.415784	Line 4 * Line 5

Citizens Telecommunications Companies - Group #3
Price Cap Index Calculation

5/1/03 TRP Filing
Exhibit 2.3-2

		(A) Traffic Sensitive	(B) Trunking	(C) Inter- exchange	(D) Special Access
	Source / Comments				
1	GDP-PI	Government Statistic	1.3661%	1.3661%	1.3661%
2	Productivity factor (X)	47 CFR 61.45	6.50%	6.50%	6.50%
3	GDP-PI - X	Line 1 - Line 2	-5.1339%	-5.1339%	-5.1339%
4	Existing PCI [PCI(t-1)]	Trans. 124	48.8223	24.6757	102.2021
5	Exogenous Changes (delta Z)	Exhibit 1.3-1	\$0	\$0	(\$58,152)
6	Revenues (R)	Base Period Demand rated out (Revenues at Last PCI Update)	\$405,867	\$45,813	\$356,591
7	Delta Z / R	Line 5 / Line 6	0.0000	0.0000	-0.1631
8	$W = (R + \text{Delta } Z) / R$	(Line 6 + Line 5) / Line 6	1.0000	1.0000	0.8369
9	$W * (\text{GDP-PI} - X)$	Line 8 * Line 3	-0.0513	-0.0513	-0.0430
10	Targeted Revenue Differential		0	0	0
11	Proposed PCI (Non-Exog Only)	Line 4	48.8223	24.6757	96.9551
12	Proposed PCI	Line 4 * (1 + Line 7 + Line 10 / Line 6)	48.8223	24.6757	81.1441
13	% Change in PCI	(Line 12 / Line 4) - 1	0.0000%	0.0000%	-20.6043%

Citizens Telecommunications Companies - Group #3

Calculation of g factor

5/1/03 TRP Filing

Exhibit 2.3-3

	<u>Quantity</u>	<u>Source / Comments</u>
1 Prior Base Period CCL MOU	46,798,131	Prior Base Period Demand
2 Prior Base Period Lines	23,134	Prior Base Period Demand / 12
3 Prior Base Period MOU per Line	2,023	Line 1 / Line 2
4 Base Period CCL MOU	40,521,644	Base Period Demand
5 Base Period Lines	23,021	Base Period Demand / 12
6 Base Period MOU per Line	1,760	Line 4 / Line 5
7 g factor	-12.9896%	(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

5/1/03 TRP Filing
Exhibit 2.3-4

	<u>Quantity</u>	<u>Source / Comments</u>
1 ILEC Only TIC MOU	40,521,644	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	40,521,644	Line 1 - Line 2 + Line 3 + Line 4
6 DS1's Direct to Conn. Co. Offices (PIU'd)	0.00	Base Period Demand in Price Caps
7 DS3's Direct to Conn. Co. Offices (PIU'd)	0.00	Base Period Demand in Price Caps
8 Conn. Co. VG Equiv. Direct Trunks	0	24 * Line 6 + 672 * Line 7
9 Assumed MOU per Direct Trunk	6,919	records

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

5/1/03 TRP Filing
Exhibit 2.3-5
Page 1 of 1

		(A) Total	(B) CMT	(C) Traffic Sens.	(D) Trunking
100	Local Switching	Base Period Demand Rated Out		341,310	
105	LS Trunk Ports	Base Period Demand Rated Out		64,557	
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			45,813
160	VG Switched Transport	Base Period Demand Rated Out			0
220	High Cap & Other Switched Transport	Base Period Demand Rated Out			0
400	Total Traffic Sensitive-Related Revenue	Sum of Lines 100..220		405,867	45,813
410	Switched TS Revenue	Line 400, Col. C			
415	Switched Transport Revenue	Line 400, Col. D			
420	Local Switching MOU	Exhibit 3.3-3, Lines 1..4, Col. A			
430	LEC Transport MOU	Exhibit 2.3-4, Line 5			
440	Switched TS Revenue per MOU	Line 410 / Line 420			
450	Switched Transport Revenue per MOU	Line 415 / Line 430			
460	ATS Revenue per MOU	Line 440 + Line 450			
470	Original Target Avg TS MOU Rate	47 C.F.R 61.3(qq)(3)			
475	ATS Target Met in Prior Filing	Input			
478	Target Avg TS MOU Rate				
480	Amount Above Target	Line 460 - Line 478, but max 0			

Citizens Telecommunications Companies - Group #3

Calculation of Initial Targeting Amount

5/1/03 TRP Filing

Exhibit 2.3-6

Page 1 of 1

		(A) Total	(B) CMT	(C) Traffic Sens.	(D) Trunking
490	Maximum Revenue to Target	Line 480 * max of Ln 420 or 430, subj. to LS reduction rule	66,724		
500	GDP-PI	Government Statistic	1.3661%	1.3661%	1.3661%
510	X	47 CFR 61.45	0.065000	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	2,259,186	1,807,506	405,867
					45,813
547	Reversal of Prior Yr Pooling Jurisdictions	Exhibit H-1, Column E	202,591	202,591	
550	Initial Target Reduction	GDP-PI - X & g impacts	(126,385)	(103,196)	(20,837)
550	Transfer Targeting Revenue	None	0	0	(2,352)
450	Actual Available Targeting Reduction	Ln 550 + Ln 550 (limited to -Ln 490)	(66,724)		
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	(66,724)		
720	Minimum Amount for Local Switching	Ln 715 * Ln 100 / Ln 400	(50,420)		
730	Max. Availa. for Other ATS Ratemaking	Line 715 - Line 720	(16,304)		

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

5/1/03 TRP Filing
Exhibit 2.3-7
Page 1 of 1

		(A) Total	(B) CMT	(C) Traffic Sens.	(D) Trunking
<hr/>					
Actual Targeting Selected:					
800 Local Switching	selected reduction	(53,813)		(53,813)	
805 LS Trunk Ports	selected reduction	(12,911)		(12,911)	
810 Info Surcharge	selected reduction	0		0	
815 STP Ports	selected reduction	0		0	
830 Tandem Switched Transport	selected reduction	0			0
862 VG Switched Transport	selected reduction	0			0
926 DS1 Switched Transport	selected reduction	0			0
986 DS3 Switched Transport	selected reduction	0			0
1046 HiCap/Other Switched Transport	selected reduction	0			0
1100 Actual Targeting Amounts for PCIs	Sum of Lines 800..1046	(66,724)		(66,724)	0
1110 Proposed ATS Revenue	Line 1100 + Exhibit 2.3-5, Line 400	384,955		339,143	45,813
1120 Proposed ATS Rate	Line 1110 / Exhibit 2.3-5 Ln 420 or 430	0.009500		0.008369	0.001131
1130 ATS Cap for this Annual Filing Period	Exhibit 2.3-5, Line 470	0.009500			

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

5/1/03 TRP Filing
Exhibit 2.3-8
Page 1 of 3

		(A) Total	(B) No Zone / Zone A	(C) Zone B
Source / Comments				
EUCL Demand Inputs				
100	Primary Res, SLB, & Lifeline Lines	Base period demand	227,883	227,883
110	NonPrimary Res & BRI ISDN Lines	Base period demand	10,131	10,131
120	MLB, Centrex, & PRI ISDN Lines	Base period demand	38,242	38,242
130	Total Local Exchange Lines	Sum of Lines 100..120	276,256	276,256
PICC Demand Inputs				
200	Total MLB & PRI ISDN PICCs	Base period demand	34,440	34,440
210	Total Bus. Centrex PICCs in groups > 9	Base period demand	2,997	2,997
220	Total Bus. Centrex Groups < 9 lines	Base period demand	193	193
MOU Demand Inputs				
300	Terminating Premium MOU	Base period demand	28,365,151	
310	Terminating Non-Premium MOU	Base period demand	0	
320	Terminating Chargeable MOU	Line 300 + 0.45 * Line 310	28,365,151	
330	Originating Premium MOU	Base period demand	12,156,493	
340	Originating Non-Premium MOU	Base period demand	0	
350	Originating Chargeable MOU	Line 330 + 0.45 * Line 340	12,156,493	
SLC/PICC Caps				
400	Primary Res/SLB EUCL Cap	47 C.F.R. 69.152	6.50	
410	NonPrimary Res/BRI EUCL Cap	47 C.F.R. 69.152	7.00	
420	MLB, PRI, & Centrex EUCL Cap	47 C.F.R. 69.152	9.20	
430	PICC Cap	47 C.F.R. 69.152	4.31	

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

5/1/03 TRP Filing
Exhibit 2.3-8
Page 2 of 3

		(A) Total	(B) No Zone / Zone A	(C) Zone B
	Source / Comments			
440	Current Max CMT Revenue Per Line	Trans. 124	5.48	
450	Total CMT Exog Factor	Exhibit 2.3-1, Line 5	0.805393	
460	Proposed Max CMT Revenue per Line	Line 440 * Line 450	4.42	
6/30/2000 Rates (Common Line + Marketing)				
470	NonPrimary Res/BRI EUCL Cap	Tariffed Rate as of 6/30/00	4.15	
480	MLB, PRI, & Centrex EUCL Cap	Tariffed Rate as of 6/30/00	4.15	
CALLS Maximum Allowable EUCL Rates				
500	Primary Res/SLB EUCL Cap	Min of Line 400, Line 460	4.42	
510	NonPrimary Res/BRI EUCL Cap	Min of Ln 410, (Max of Ln 460,470)	4.42	
520	MLB, PRI, & Centrex EUCL Cap	Min of Ln 420, (Max of Ln 460,480)	4.42	
CMT Rev vs. EUCL Rev at Max Allowable Rates				
600	Proposed Maximum CMT Revenue	Line 130 * Line 460	1,219,887	
610	Max Allowable PR, Lifeline, SLB Revenue	Line 100 * Line 500	1,006,282	
620	Max Allowable NonPrim Res, BRI Rev.	Line 110 * Line 510	44,736	
630	Max Allowable MLB, PRI, Ctx Revenue	Line 120 * Line 520	168,868	
640	Total Max Allowable EUCL Revenue	Sum of Lines 610..630	1,219,887	
650	Remaining CMT Revenue (Over-recovery)	Line 600 - Line 640	0	
652	Maximum Allowable PICC Revenue	Ln 430 * (Ln 200 + Ln 210 / 9 + Ln 220)	150,703	
660	Total USAC Receipts (at t)	Exhibit 3.3-2, Line 5	0	
665	Mandated CCL Revenue Reduction	none	0	
670	Voluntary Reduction	LEC choice	0	
680	Remaining Revenue (Over-Recovery)	Ln 650 - Ln 660 - Ln 665 - Ln 670	0	
685	Proposed Maximum CMT Revenue per Line	Ln 460 * (1 - (665 / Ln 130) / Ln 460)	4.42	

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

5/1/03 TRP Filing
Exhibit 2.3-8
Page 3 of 3

	Source / Comments	(A) Total	(B) No Zone / Zone A	(C) Zone B
Calculation of PICC for MLB, PRI ISDN, & Centrex				
800	MLB PICC Cap	Line 430	4.31	
810	MLB PICC Revenue Target	Max of zero, Line 680	0	
820	MLB PICC Target Rate	Line 810 / (Ln 200 + Ln 210 / 9 + Ln 220)	0.000000	
830	Maximum Average MLB PICC rate	Min of Line 800, Line 820	0.000000	
840	Maximum MLB PICC Revenue	Line 830 * Ln 200	0	
850	Maximum Centrex PICC Revenue	Line 830 * (Ln 210 / 9 + Ln 220)	0	
860	Total Maximum PICC Revenue	Line 840 + Line 850	0	
Calculation of CCL Rates and Revenue				
900	Local Switching Rate (Dec. 31, 1997)	records	0.01276734	
910	CCL Originating Rate (Dec. 31, 1997)	records	0.01000000	
920	Interconnection Rate (Dec. 31, 1997)	records	0.00582537	
930	Proposed Local Switching Rate	Exhibit 3.3-3, Line 2, Col. D	0.00709489	
940	Maximum Rate per Originating MOU	Sum of Lns 900..920 - Line 930	0.02149782	
950	Maximum CCL Revenue	Line 810 - Line 860	0	
960	Maximum CCL Orig Rate	Min of Line 940, Ln 950 / Ln 350	0.00000000	
970	Maximum CCL Term Rate	(Ln 950 - Ln 960 * Ln 350) / Ln 320	0.00000000	
980	Maximum Orig CCL Revenue	Line 960 * Line 350	0	
990	Maximum Term CCL Revenue	Line 970 * Line 320	0	
995	Total Max CCL Revenue	Line 980 + Line 990	0	
1100	Deaveraging Possible?	if Ln 680 > 0 No, else Yes	Yes	
1110	Pooling Revenue?	input	Yes	
1120	Will LEC Deaverage EUCL this filing?	LEC choice, if possible	No	
1130	TRP Form with Final EUCL Rates		CAP2	

Citizens Telecommunications Companies - Group #3

Manual Input of EUCL Rates to Avoid Over Recovery

5/1/03 TRP Filing

Exhibit 2.3-9

Page 1 of 1

		Source / Comments	Amount
	Calculation of Maximum Recoverable Revenue		
100	Maximum CMT Revenues	Exhibit 2.3-8, Line 600	1,219,887
110	Total USAC Receipts	Exhibit 2.3-8, Line 660	0
120	Mandated & Voluntary Reductions	Exhibit 2.3-8, Lines 665 and 670	0
130	Maximum Recoverable Revenues	Line 100 - Line 110 - Line 120	1,219,887
	CALLS Maximum Allowable EUCL Rates		
200	Primary Res/SLB EUCL Cap	Exhibit 2.3-8, Line 500	4.42
210	NonPrimary Res/BRI EUCL Cap	Exhibit 2.3-8, Line 510	4.42
220	MLB, PRI, & Centrex EUCL Cap	Exhibit 2.3-8, Line 520	4.42
	Final EUCL Rates		
400	Primary Res/SLB EUCL Rate	input	4.42
410	NonPrimary Res/BRI EUCL Rate	input	4.42
420	MLB, PRI, & Centrex EUCL Rate	input	4.42
	Final EUCL Revenue		
500	Primary Res/SLB EUCL Revenue	Line 400 * Exhibit 2.3-8, Line 100	1,006,282
510	NonPrimary Res/BRI EUCL Revenue	Line 410 * Exhibit 2.3-8, Line 110	44,736
520	MLB, PRI, & Centrex EUCL Revenue	Line 420 * Exhibit 2.3-8, Line 120	168,868
530	Total EUCL Revenue	Sum of Lines 500..520	1,219,887
600	Under (Over) Recovery	Line 530 - Line 130	0

Citizens Telecommunications Companies - Group #3

Allocation of Pooled Revenues

5/1/03 TRP Filing

Exhibit 2.3-10

Page 1 of 1

	Source / Comments	Amount
100 Pooling Amount	Exhibit 2.3-11, Line 3	496,832
105 TRP Form with Final EUCL Rates	Exhibit 2.3-8, Line 1130	CAP2
MLB Pooled Rates		
110 MLB, PRI, & Centrex EUCL Cap	Exhibit 2.3-8, Line 420	9.20
120 MLB, PRI, & Centrex EUCL Rate	Exhibit 2.3-9, Line 420	4.42
130 MLB, PRI, & Centrex Revenue below Cap	(Line 110 - Line 120) * MLB Lines	182,958
140 Pooling Revenue from MBL EUCLs	Min of Line 130, Line 100	182,958
150 Maximum Allowable MLB EUCL Rate	Ln 120 + Ln 140 / Exhibit 2.3-8, Line 12	9.20
155 Max Allowed MLB EUCL Revenues	Line 150 * Exhibit 2.3-8, Line 120	351,826
160 Remaining Pooled Revenue	Line 100 - Line 140	313,874
170 MLB PICC Cap	Exhibit 2.3-8, Line 430	4.31
180 Max Avg MLB, PRI, & Ctx PICC Rate	Exhibit 2.3-8, Line 830	0.00
190 MLB PICC Revenue Below Cap	(Ln 170 - Ln 180) * base year demand	150,703
200 Pooling Revenue from MLB PICC Rate	Min of Ln 160, Ln 190	150,703
210 Maximum Allowed MLB PICC Rate	Ln 180 + Ln 200 / base year demand	4.31
220 Max Allowed MLB PICC Revenue	Line 210 * base year demand	150,703
400 Unrecoverable Pool Revenues	Line 160 - Line 200	163,170

Citizens Telecommunications Companies - Group #3
Source of Pooled Revenues

5/1/03 TRP Filing
Exhibit 2.3-11
Page 1 of 1

	Source / Comments	Amount
1	Revenue to Pool from this Tariff Unit Exhibit H-1, Line 3, Column C	496,832
2	Shortfall Received from other Tariff Units Exhibit H-1, Line 3, Column O	0
3	Pool Revenue to Recover in this Tariff Unit Line 1 + Line 2	496,832

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

5/1/03 TRP Filing
Exhibit 2.4-1

	<u>Quantity</u>	<u>Source / Comments</u>
1 Total exogenous changes (delta Z)	\$16,281	Exhibit 1.4-1, Line 4
2 Total EUCL Lines	3,765,285	Base Period Demand
3 CMT Exogenous per line	0.004324	Line 1 / Line 2
4 CMT Revenue per Line at time t-1	8.028325	Trans. 124
5 Exogenous Cost Change Factor	1.00053859	1 + Line 3 / Line 4
6 CMT Revenue per Line at time t	8.032648	Line 4 * Line 5

Citizens Telecommunications Companies - Group #4
Price Cap Index Calculation

5/1/03 TRP Filing
Exhibit 2.4-2

		(A) Traffic Sensitive	(B) Trunking	(C) Inter- exchange	(D) Special Access
	Source / Comments				
1	GDP-PI	Government Statistic	1.3661%	1.3661%	1.3661%
2	Productivity factor (X)	47 CFR 61.45	1.37%	1.37%	6.50%
3	GDP-PI - X	Line 1 - Line 2	0.0000%	0.0000%	-5.1339%
4	Existing PCI [PCI(t-1)]	Trans. 124	36.4262	47.2388	43.3255
5	Exogenous Changes (delta Z)	Exhibit 1.4-1	\$345	\$0	\$6,042
6	Revenues (R)	Base Period Demand rated out (Revenues at Last PCI Update)	\$6,865,956	\$1,696,808	\$11,635,116
7	Delta Z / R	Line 5 / Line 6	0.0001	0.0000	0.0005
8	$W = (R + \text{Delta } Z) / R$	(Line 6 + Line 5) / Line 6	1.0001	1.0000	1.0005
9	$W * (\text{GDP-PI} - X)$	Line 8 * Line 3	0.0000	0.0000	-0.0514
10	Targeted Revenue Differential		0	0	0
11	Proposed PCI (Non-Exog Only)	Line 4	36.4262	47.2388	41.1012
12	Proposed PCI	Line 4 * (1 + Line 7 + Line 10 / Line 6)	36.4280	47.2388	41.1225
13	% Change in PCI	(Line 12 / Line 4) - 1	0.0050%	0.0000%	-5.0846%

Citizens Telecommunications Companies - Group #4

Calculation of g factor

5/1/03 TRP Filing

Exhibit 2.4-3

	<u>Quantity</u>	<u>Source / Comments</u>
1 Prior Base Period CCL MOU	843,545,302	Prior Base Period Demand
2 Prior Base Period Lines	309,044	Prior Base Period Demand / 12
3 Prior Base Period MOU per Line	2,730	Line 1 / Line 2
4 Base Period CCL MOU	804,135,148	Base Period Demand
5 Base Period Lines	313,774	Base Period Demand / 12
6 Base Period MOU per Line	2,563	Line 4 / Line 5
7 g factor	-6.1089%	(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 #4
Calculation of Transport Minutes for ATS Rate

5/1/03 TRP Filing
Exhibit 2.4-4

	<u>Quantity</u>	<u>Source / Comments</u>
1 ILEC Only TIC MOU	804,135,148	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	804,135,148	Line 1 - Line 2 + Line 3 + Line 4
6 DS1's Direct to Conn. Co. Offices (PIU'd)	0.00	Base Period Demand in Price Caps
7 DS3's Direct to Conn. Co. Offices (PIU'd)	0.00	Base Period Demand in Price Caps
8 Conn. Co. VG Equiv. Direct Trunks	0	24 * Line 6 + 672 * Line 7
9 Assumed MOU per Direct Trunk	12,782	records

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

5/1/03 TRP Filing
Exhibit 2.4-5
Page 1 of 1

		(A) Total	(B) CMT	(C) Traffic Sens.	(D) Trunking
100	Local Switching	Base Period Demand Rated Out		5,154,506	
105	LS Trunk Ports	Base Period Demand Rated Out		1,043,801	
110	Info Surcharge	Base Period Demand Rated Out		3,076	
115	STP Ports	Base Period Demand Rated Out		0	
130	Tandem Switched Transport	Base Period Demand Rated Out			1,093,054
160	VG Switched Transport	Base Period Demand Rated Out			38,100
220	High Cap & Other Switched Transport	Base Period Demand Rated Out			565,654
400	Total Traffic Sensitive-Related Revenue	Sum of Lines 100..220		6,201,383	1,696,808
410	Switched TS Revenue	Line 400, Col. C			
415	Switched Transport Revenue	Line 400, Col. D			
420	Local Switching MOU	Exhibit 3.4-3, Lines 1..5, Col. A			
430	LEC Transport MOU	Exhibit 2.4-4, Line 5			
440	Switched TS Revenue per MOU	Line 410 / Line 420			
450	Switched Transport Revenue per MOU	Line 415 / Line 430			
460	ATS Revenue per MOU	Line 440 + Line 450			
470	Original Target Avg TS MOU Rate	47 C.F.R 61.3(qq)(3)			
475	ATS Target Met in Prior Filing	Input			
478	Target Avg TS MOU Rate				
480	Amount Above Target	Line 460 - Line 478, but max 0			

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

5/1/03 TRP Filing
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 420or 430, subj. to LS reduction rule	0		
500	GDP-PI	Government Statistic	1.3661%	1.3661%	1.3661%
510	X	47 CFR 61.45	0.013661	0.013661	0.013661
520	g factor	Exhibit 2.4-3, Line 8	0.00%		
530	CL MOU Revenue, excl. Marketing	Base period Demand rated out	0		
540	R	Base period Demand rated out	40,011,164	31,448,400	6,865,956
				1,696,808	
547	Reversal of Prior Yr Pooling Jurisdictions	Exhibit H-1, Column E	1,720,515	1,720,515	
550	Initial Target Reduction	GDP-PI - X & g impacts	(0)	(0)	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 #1
TRP Form IND-1 Source References

5/1/03 TRP Filing
Exhibit 3.1-1
Page 1 of 1

	EXISTING API (F)	EXISTING SBI (G)	EXISTING SBI LIMIT (H)	6/30/2002 PCI (I)	6/30/2002 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. 124	Trans. 124	N/A	Trans. 124
220 Database Access	N/A	Trans. 124	Trans. 124	N/A	Trans. 124
230 800 DB VertSvcs Sub-Cat	N/A	Trans. 124	Trans. 124	N/A	Trans. 124
240 Billing Name and Address	N/A	Trans. 124	Trans. 124	N/A	Trans. 124
250 Local Switching Trunk Ports	N/A	Trans. 124	Trans. 124	N/A	Trans. 124
260 STP Port Terminations	N/A	Trans. 124	Trans. 124	N/A	Trans. 124
299 Total Traffic Sensitive	Trans. 124	N/A	N/A	Trans. 124	N/A
<u>Trunking Basket</u>					
310 Tandem Switched Transport	N/A	Trans. 124	Trans. 124	N/A	Trans. 124
320 VoiceGrade - Switched	N/A	Trans. 124	Trans. 124	N/A	Trans. 124
340 High Cap & Other - Switched	N/A	Trans. 124	Trans. 124	N/A	Trans. 124
350 DS-1 SubCat - Switched	N/A	Trans. 124	Trans. 124	N/A	Trans. 124
360 DS-3 SubCat - Switched	N/A	Trans. 124	Trans. 124	N/A	Trans. 124
499 Total Trunking	Trans. 124	N/A	N/A	Trans. 124	N/A
<u>Special Access Basket</u>					
720 VG/WATS, Met, Tgh - Special	N/A	Trans. 124	Trans. 124	N/A	Trans. 124
730 Audio & Video	N/A	Trans. 124	Trans. 124	N/A	Trans. 124
740 High Cap & DDS - Special	N/A	Trans. 124	Trans. 124	N/A	Trans. 124
750 DS-1 SubCat - Special	N/A	Trans. 124	Trans. 124	N/A	Trans. 124
760 DS-3 SubCat - Special	N/A	Trans. 124	Trans. 124	N/A	Trans. 124
899 Total Special Access	Trans. 124	N/A	N/A	Trans. 124	N/A

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

5/1/03 TRP Filing
Exhibit 3.2-1
Page 1 of 1

	EXISTING API (F)	EXISTING SBI (G)	EXISTING SBI LIMIT (H)	6/30/2002 PCI (I)	6/30/2002 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. 124	Trans. 124	N/A	Trans. 124
220 Database Access	N/A	Trans. 124	Trans. 124	N/A	Trans. 124
230 800 DB VertSvcs Sub-Cat	N/A	Trans. 124	Trans. 124	N/A	Trans. 124
240 Billing Name and Address	N/A	Trans. 124	Trans. 124	N/A	Trans. 124
250 Local Switching Trunk Ports	N/A	Trans. 124	Trans. 124	N/A	Trans. 124
260 STP Port Terminations	N/A	Trans. 124	Trans. 124	N/A	Trans. 124
299 Total Traffic Sensitive	Trans. 124	N/A	N/A	Trans. 124	N/A
<u>Trunking Basket</u>					
310 Tandem Switched Transport	N/A	Trans. 124	Trans. 124	N/A	Trans. 124
320 VoiceGrade - Switched	N/A	Trans. 124	Trans. 124	N/A	Trans. 124
340 High Cap & Other - Switched	N/A	Trans. 124	Trans. 124	N/A	Trans. 124
350 DS-1 SubCat - Switched	N/A	Trans. 124	Trans. 124	N/A	Trans. 124
360 DS-3 SubCat - Switched	N/A	Trans. 124	Trans. 124	N/A	Trans. 124
499 Total Trunking	Trans. 124	N/A	N/A	Trans. 124	N/A
<u>Special Access Basket</u>					
720 VG/WATS, Met, Tgh - Special	N/A	Trans. 124	Trans. 124	N/A	Trans. 124
730 Audio & Video	N/A	Trans. 124	Trans. 124	N/A	Trans. 124
740 High Cap & DDS - Special	N/A	Trans. 124	Trans. 124	N/A	Trans. 124
750 DS-1 SubCat - Special	N/A	Trans. 124	Trans. 124	N/A	Trans. 124
760 DS-3 SubCat - Special	N/A	Trans. 124	Trans. 124	N/A	Trans. 124
899 Total Special Access	Trans. 124	N/A	N/A	Trans. 124	N/A

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

5/1/03 TRP Filing
Exhibit 3.3-1
Page 1 of 1

	EXISTING API (F)	EXISTING SBI (G)	EXISTING SBI LIMIT (H)	6/30/2002 PCI (I)	6/30/2002 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. 124	Trans. 124	N/A	Trans. 124
220 Database Access	N/A	Trans. 124	Trans. 124	N/A	Trans. 124
230 800 DB VertSvcs Sub-Cat	N/A	Trans. 124	Trans. 124	N/A	Trans. 124
240 Billing Name and Address	N/A	Trans. 124	Trans. 124	N/A	Trans. 124
250 Local Switching Trunk Ports	N/A	Trans. 124	Trans. 124	N/A	Trans. 124
260 STP Port Terminations	N/A	Trans. 124	Trans. 124	N/A	Trans. 124
299 Total Traffic Sensitive	Trans. 124	N/A	N/A	Trans. 124	N/A
<u>Trunking Basket</u>					
310 Tandem Switched Transport	N/A	Trans. 124	Trans. 124	N/A	Trans. 124
320 VoiceGrade - Switched	N/A	Trans. 124	Trans. 124	N/A	Trans. 124
340 High Cap & Other - Switched	N/A	Trans. 124	Trans. 124	N/A	Trans. 124
350 DS-1 SubCat - Switched	N/A	Trans. 124	Trans. 124	N/A	Trans. 124
360 DS-3 SubCat - Switched	N/A	Trans. 124	Trans. 124	N/A	Trans. 124
499 Total Trunking	Trans. 124	N/A	N/A	Trans. 124	N/A
<u>Special Access Basket</u>					
720 VG/WATS, Met, Tgh - Special	N/A	Trans. 124	Trans. 124	N/A	Trans. 124
730 Audio & Video	N/A	Trans. 124	Trans. 124	N/A	Trans. 124
740 High Cap & DDS - Special	N/A	Trans. 124	Trans. 124	N/A	Trans. 124
750 DS-1 SubCat - Special	N/A	Trans. 124	Trans. 124	N/A	Trans. 124
760 DS-3 SubCat - Special	N/A	Trans. 124	Trans. 124	N/A	Trans. 124
899 Total Special Access	Trans. 124	N/A	N/A	Trans. 124	N/A

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

5/1/03 TRP Filing
Exhibit 3.4-1
Page 1 of 1

	EXISTING API (F)	EXISTING SBI (G)	EXISTING SBI LIMIT (H)	6/30/2002 PCI (I)	6/30/2002 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. 124	Trans. 124	N/A	Trans. 124
220 Database Access	N/A	Trans. 124	Trans. 124	N/A	Trans. 124
230 800 DB VertSvcs Sub-Cat	N/A	Trans. 124	Trans. 124	N/A	Trans. 124
240 Billing Name and Address	N/A	Trans. 124	Trans. 124	N/A	Trans. 124
250 Local Switching Trunk Ports	N/A	Trans. 124	Trans. 124	N/A	Trans. 124
260 STP Port Terminations	N/A	Trans. 124	Trans. 124	N/A	Trans. 124
299 Total Traffic Sensitive	Trans. 124	N/A	N/A	Trans. 124	N/A
<u>Trunking Basket</u>					
310 Tandem Switched Transport	N/A	Trans. 124	Trans. 124	N/A	Trans. 124
320 VoiceGrade - Switched	N/A	Trans. 124	Trans. 124	N/A	Trans. 124
340 High Cap & Other - Switched	N/A	Trans. 124	Trans. 124	N/A	Trans. 124
350 DS-1 SubCat - Switched	N/A	Trans. 124	Trans. 124	N/A	Trans. 124
360 DS-3 SubCat - Switched	N/A	Trans. 124	Trans. 124	N/A	Trans. 124
499 Total Trunking	Trans. 124	N/A	N/A	Trans. 124	N/A
<u>Special Access Basket</u>					
720 VG/WATS, Met, Tgh - Special	N/A	Trans. 124	Trans. 124	N/A	Trans. 124
730 Audio & Video	N/A	Trans. 124	Trans. 124	N/A	Trans. 124
740 High Cap & DDS - Special	N/A	Trans. 124	Trans. 124	N/A	Trans. 124
750 DS-1 SubCat - Special	N/A	Trans. 124	Trans. 124	N/A	Trans. 124
760 DS-3 SubCat - Special	N/A	Trans. 124	Trans. 124	N/A	Trans. 124
899 Total Special Access	Trans. 124	N/A	N/A	Trans. 124	N/A

Citizens and Frontier Telephone Companies*
7/03 Local Switching to Common Line Pooling Calculations

5/1/03 TRP Filing
Exhibit H-1
Page 1 of 1

	2002 Access Lines	LS Shift to CL		ShortFall Reversal / Line	ShortFall Reversal
		Rev / Line	Revenue		
	CAP-1 R 130	See Source Notes		See Source Notes	TGT-2 R 547
	(A)	(B)	(C)=A*B	(D)	(E)=A*D
1 Citizens Rate Group 1 (CTC1)	10,865,109	\$0.6094	\$6,621,143	\$0.6094	\$6,621,143
2 Citizens Rate Group 2 (CTC2)	1,889,550	\$1.1435	\$2,160,676	\$0.2427	\$458,501
3 Citizens Rate Group 3 (CTC3)	276,256	\$1.7984	\$496,832	\$0.7333	\$202,591
4 Citizens Rate Group 4 (CTC4)	3,765,285	\$0.5332	\$2,007,794	\$0.4569	\$1,720,515
5 Frontier Telephone of Rochester (RTNY)	5,506,333	\$0.0976	\$537,183	(\$1.7259)	(\$9,503,510)
6 Frontier Communications of MN & IA (VITC)	3,234,997	\$1.3454	\$4,352,343	\$0.3992	\$1,291,432
7 Frontier Tier 2 Companies (RTCS)	2,520,336	\$1.1362	\$2,863,691	\$0.3148	\$793,306
8 Total	28,057,866		\$19,039,662		\$1,583,977

* 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 2003 Annual Filing TRP.

Source notes:

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

Source for Column D is Citizens Telecommunications Companies Amended Trans. 119, Exhibit H-2, Column Q.