

See reverse side for information regarding public burden estimate.

1. Name and Address of Reporting Company

CITIZENS COMMUNICATIONS COMPANIES
dba / CITIZENS COMMUNICATIONS
FCC TARIFF 1 (CTC1)
180 S. Clinton Ave.
Rochester, NY 14646

2. Reporting Calendar Year

(A) From: Jan 2002 To: Dec. 2002

(B) First Report Filed: 4/1/03

(C) Final Report Filed: N/A

FCC 492A

**PRICE CAP REGULATION
RATE-OF-RETURN MONITORING REPORT**

Read Instructions on the Reverse Before Completing
Dollar Amounts Shown in Thousands

3. Items	Total Interstate Services subject to Price Cap Regulation		
	First Report Column A	Final Report Column B	Difference Column C = (B - A)
1. Total Revenues	180,865	N/A	N/A
2. Total Expenses and Taxes	132,589	N/A	N/A
3. Operating Income (Net Return) (Ln1-Ln2)	48,276	N/A	N/A
4. Rate Base (Avg Net Investment)	250,550	N/A	N/A
5. Rate of Return (Ln3/Ln4)	19.27%	N/A	N/A
6. Sharing/Low End Adjustment Amount	N/A	N/A	N/A
7. FCC Ordered Refund - Amortized for Current Period	N/A	N/A	N/A

REMARKS

CERTIFICATION: I certify that I am the chief financial officer or the duly assigned accounting officer; that I have examined the foregoing report; that to the best of my knowledge and belief, all statements of fact contained in this report are true and this report is a correct statement of the business and affairs of the above-named respondent in respect to each and every matter set forth therein during the specified period.

Date	Typed Name of Person Signing	Title of Person Signing	Signature
3/31/03	Laurie Maffett Telephone No. (585)777-5125	V.P. Regulatory and Carrier Services	<i>Laurie Maffett</i>

**PERSONS MAKING WILLFUL FALSE STATEMENTS IN THIS REPORT FORM CAN BE PUNISHED BY FINE OR
IMPRISONMENT UNDER THE PROVISIONS OF THE U.S. CODE, TITLE 18, SECTION 1001.**

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CITIZENS COMMUNICATIONS COMPANIES
dba / CITIZENS COMMUNICATIONS
FCC TARIFF 1 (CTC1)
180 S. Clinton Ave.
Rochester, NY 14646

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**PRICE CAP REGULATION
RATE OF RETURN MONITORING REPORT**

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Dollar Amounts Shown in Thousands

3. Items	Total Interstate Services subject to Price Cap Regulation		
	First Report Column A	Final Report Column B	Difference Column C = (B - A)
1. Total Revenues	182,403	182,403	NONE
2. Total Expenses and Taxes	141,206	141,206	NONE
3. Operating Income (Net Return) (Ln1-Ln2)	41,197	41,197	NONE
4. Rate Base (Avg Net Investment)	261,942	261,942	NONE
5. Rate of Return (Ln3/Ln4)	15.73%	15.73%	NONE
6. Sharing/Low End Adjustment Amount	N/A	N/A	NONE
7. FCC Ordered Refund - Amortized for Current Period	N/A	N/A	NONE

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Date	Typed Name of Person Signing	Title of Person Signing	Signature
3/31/03	Laurie Maffett	V.P., Regulatory and Carrier Services	<i>Laurie Maffett</i>
	Telephone No. (585)777-5125		

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1. Name and Address of Reporting Company

CITIZENS COMMUNICATIONS COMPANIES
dba / CITIZENS COMMUNICATIONS
FCC TARIFF 2 (CTC2)
180 S. Clinton Ave.
Rochester, NY 14646

2. Reporting Calendar Year

(A) From: Jan 2002 To: Dec. 2002

(B) First Report Filed: 4/1/03

(C) Final Report Filed: N/A

FCC 492A

**PRICE CAP REGULATION
RATE-OF-RETURN MONITORING REPORT**
Read Instructions on the Reverse Before Completing
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3. Items	Total Interstate Services subject to Price Cap Regulation		
	First Report Column A	Final Report Column B	Difference Column C = (B - A)
1. Total Revenues	43,573	N/A	N/A
2. Total Expenses and Taxes	31,614	N/A	N/A
3. Operating Income (Net Return) (Ln1-Ln2)	11,959	N/A	N/A
4. Rate Base (Avg Net Investment)	57,862	N/A	N/A
5. Rate of Return (Ln3/Ln4)	20.67%	N/A	N/A
6. Sharing/Low End Adjustment Amount	N/A	N/A	N/A
7. FCC Ordered Refund - Amortized for Current Period	N/A	N/A	N/A

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Date	Typed Name of Person Signing	Title of Person Signing	Signature
3/31/03	Laurie Maffett Telephone No. (585)777-5125	V.P. Regulatory and Carrier Services	<i>Laurie Maffett</i>

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Name and Address of Reporting Company CITIZENS COMMUNICATIONS COMPANIES dba / CITIZENS COMMUNICATIONS FCC TARIFF 2 (CTC2) 180 S. Clinton Ave. Rochester, NY 14646	2. Reporting Calendar Year (A) From: Jan 2001 To: Dec. 2001 (B) First Report Filed: 4/1/02 (C) Final Report Filed: 4/1/03
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PRICE CAP REGULATION
RATE OF RETURN MONITORING REPORT
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3. Items	Total Interstate Services subject to Price Cap Regulation		
	First Report Column A	Final Report Column B	Difference Column C = (B - A)
1. Total Revenues	48,226	48,226	NONE
2. Total Expenses and Taxes	36,176	36,176	NONE
3. Operating Income (Net Return) (Ln1-Ln2)	12,050	12,050	NONE
4. Rate Base (Avg Net Investment)	69,668	69,668	NONE
5. Rate of Return (Ln3/Ln4)	17.30%	17.30%	NONE
6. Sharing/Low End Adjustment Amount	N/A	N/A	NONE
7. FCC Ordered Refund - Amortized for Current Period	N/A	N/A	NONE

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Date 3/31/03	Typed Name of Person Signing Laurie Maffett Telephone No. (585)777-5125	Title of Person Signing V.P., Regulatory and Carrier Services	Signature 
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1. Name and Address of Reporting Company

CITIZENS COMMUNICATIONS COMPANIES
dba / CITIZENS COMMUNICATIONS
FCC TARIFF 3 (CTC3)
180 S. Clinton Ave.
Rochester, NY 14646

2. Reporting Calendar Year

(A) From: Jan 2002 To: Dec. 2002

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**PRICE CAP REGULATION
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3. Items	Total Interstate Services subject to Price Cap Regulation		
	First Report Column A	Final Report Column B	Difference Column C = (B - A)
1. Total Revenues	2,117	N/A	N/A
2. Total Expenses and Taxes	1,713	N/A	N/A
3. Operating Income (Net Return) (Ln1-Ln2)	404	N/A	N/A
4. Rate Base (Avg Net Investment)	4,519	N/A	N/A
5. Rate of Return (Ln3/Ln4)	8.94%	N/A	N/A
6. Sharing/Low End Adjustment Amount	(220)	N/A	N/A
7. FCC Ordered Refund - Amortized for Current Period	N/A	N/A	N/A

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Date	Typed Name of Person Signing	Title of Person Signing	Signature
3/31/03	Laurie Maffett Telephone No. (585)777-5125	V.P. Regulatory and Carrier Services	<i>Laurie Maffett</i>

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PRICE CAP REGULATION
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3. Items	Total Interstate Services subject to Price Cap Regulation		
	First Report Column A	Final Report Column B	Difference Column C = (B - A)
1. Total Revenues	2,412	2,412	NONE
2. Total Expenses and Taxes	2,186	2,186	NONE
3. Operating Income (Net Return) (Ln1-Ln2)	226	226	NONE
4. Rate Base (Avg Net Investment)	4,995	4,995	NONE
5. Rate of Return (Ln3/Ln4)	4.52%	4.52%	NONE
6. Sharing/Low End Adjustment Amount	N/A	N/A	NONE
7. FCC Ordered Refund - Amortized for Current Period	N/A	N/A	NONE

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Date	Typed Name of Person Signing	Title of Person Signing	Signature
3/31/03	Laurie Maffett	V.P., Regulatory and Carrier Services	<i>Laurie Maffett</i>

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CITIZENS COMMUNICATIONS COMPANIES
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3. Items	Total Interstate Services subject to Price Cap Regulation		
	First Report Column A	Final Report Column B	Difference Column C = (B - A)
1. Total Revenues	48,098	N/A	N/A
2. Total Expenses and Taxes	36,692	N/A	N/A
3. Operating Income (Net Return) (Ln1-Ln2)	11,406	N/A	N/A
4. Rate Base (Avg Net Investment)	48,927	N/A	N/A
5. Rate of Return (Ln3/Ln4)	23.31%	N/A	N/A
6. Sharing/Low End Adjustment Amount	N/A	N/A	N/A
7. FCC Ordered Refund - Amortized for Current Period	N/A	N/A	N/A

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3/29/02	Laurie Maffett Telephone No. (585)777-5125	V.P. Regulatory and Carrier Services	<i>Laurie Maffett</i>

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3. Items	Total Interstate Services subject to Price Cap Regulation		
	First Report Column A	Final Report Column B	Difference Column C = (B - A)
1. Total Revenues	51,115	51,115	NONE
2. Total Expenses and Taxes	40,329	40,329	NONE
3. Operating Income (Net Return) (Ln1-Ln2)	10,786	10,786	NONE
4. Rate Base (Avg Net Investment)	82,477	82,477	NONE
5. Rate of Return (Ln3/Ln4)	13.08%	13.08%	NONE
6. Sharing/Low End Adjustment Amount	N/A	N/A	NONE
7. FCC Ordered Refund - Amortized for Current Period	N/A	N/A	NONE

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3/31/03	Laurie Maffett Telephone No. (585)777-5125	V.P., Regulatory and Carrier Services	<i>Laurie Maffett</i>

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