

**Citizens Telecommunications Companies - Group #1**  
**CMT Basket**  
**Rate Element Detail**

Trans. 138  
Exhibit 3.1-1

Rate Elements	base period demand 2002 A	prices at last PCI update B	existing prices C	Maximum Allowed prices D	proposed prices E	revenues at last PCI update F = A * B	revenues at existing prices G = A * C	revenues at maximum prices H = A * D	revenues at proposed prices I = A * E
1 EUCL - Res. & SLB excl. Semi-Public, 2nd Res.	7,710,859	6.00	6.00	6.50	6.50	\$46,265,154	\$46,265,154	\$50,120,584	\$50,120,584
2 EUCL - Lifeline	345,132	6.00	6.00	6.50	6.50	\$2,070,792	\$2,070,792	\$2,243,358	\$2,243,358
3 EUCL - Secondary Residence	637,935	7.00	7.00	7.00	7.00	\$4,465,545	\$4,465,545	\$4,465,545	\$4,465,545
4 EUCL - BRI ISDN	6,750	7.00	7.00	7.00	7.00	\$47,250	\$47,250	\$47,250	\$47,250
5 EUCL - MLB & Centrex incl. Coin, excl. BRI ISDN	2,160,833	9.20	9.20	9.20	9.20	\$19,879,664	\$19,879,664	\$19,879,664	\$19,879,664
6 EUCL - PRI ISDN	720	46.00	46.00	46.00	46.00	\$33,120	\$33,120	\$33,120	\$33,120
7 EUCL - Special Access Surcharge	5,596	25.00	25.00	25.00	25.00	\$139,900	\$139,900	\$139,900	\$139,900
8 Port - BRI ISDN	6,750	6.91	6.91	6.91	6.91	\$46,643	\$46,643	\$46,643	\$46,643
9 Port - PRI ISDN	720	59.21	59.21	59.21	59.21	\$42,631	\$42,631	\$42,631	\$42,631
10 Subtotal EUCL Lines or Revenue	10,865,109					\$72,990,698	\$72,990,698	\$77,018,694	\$77,018,694
11 PICC - MLB incl. Coin	1,364,318	4.31	4.31	4.31	4.31	\$5,880,211	\$5,880,211	\$5,880,211	\$5,880,211
12 PICC - Centrex (groups of 9+ lines)	376,115	0.48	0.48	0.48	0.48	\$180,117	\$180,117	\$180,117	\$180,117
13 PICC - Centrex (groups of 8 lines)	19,367	0.54	0.54	0.54	0.54	\$10,434	\$10,434	\$10,434	\$10,434
14 PICC - Centrex (groups of 7 lines)	22,533	0.62	0.62	0.62	0.62	\$13,874	\$13,874	\$13,874	\$13,874
15 PICC - Centrex (groups of 6 lines)	26,728	0.72	0.72	0.72	0.72	\$19,200	\$19,200	\$19,200	\$19,200
16 PICC - Centrex (groups of 5 lines)	33,050	0.86	0.86	0.86	0.86	\$28,489	\$28,489	\$28,489	\$28,489
17 PICC - Centrex (groups of 4 lines)	35,684	1.08	1.08	1.08	1.08	\$38,450	\$38,450	\$38,450	\$38,450
18 PICC - Centrex (groups of 3 lines)	38,577	1.44	1.44	1.44	1.44	\$55,422	\$55,422	\$55,422	\$55,422
19 PICC - Centrex (groups of 2 lines)	39,926	2.16	2.16	2.16	2.16	\$86,041	\$86,041	\$86,041	\$86,041
20 PICC - PRI ISDN	666	21.55	21.55	21.55	21.55	\$14,352	\$14,352	\$14,352	\$14,352
21 Subtotal PICC Lines or Revenue	1,956,964					\$6,326,589	\$6,326,589	\$6,326,589	\$6,326,589
22 CCL Premium Terminating MOU	1,379,682,566	0.00000000	0.00000000	0.00000000	0.00000000	\$0	\$0	\$0	\$0
24 CCL Non Premium Terminating MOU	0	0.00000000	0.00000000	0.00000000	0.00000000	\$0	\$0	\$0	\$0
23 CCL Premium Originating MOU	1,207,278,567	0.00154677	0.00154677	0.00000000	0.00000000	\$1,867,378	\$1,867,378	\$0	\$0
25 CCL Non Premium Originating MOU	0	0.00069605	0.00069605	0.00000000	0.00000000	\$0	\$0	\$0	\$0
26 Total CCL MOU or Revenues	2,586,961,133					\$1,867,378	\$1,867,378	\$0	\$0
27 Total CMT Basket Revenues excluding USAC Receipts						\$81,184,666	\$81,184,666	\$83,345,283	\$83,345,283
28 USAC Receipts	10,865,109					\$23,085,927	\$23,085,927	\$23,800,357	\$23,800,357
29 CMT per line Revenues						\$104,041,419	\$104,041,419	\$106,916,466	\$106,916,466
30 Other CMT revenues						\$229,174	\$229,174	\$229,174	\$229,174
31 Total CMT Basket Revenues including USAC Receipts						\$104,270,593	\$104,270,593	\$107,145,640	\$107,145,640
32 Pooling Revenues Included in CMT per line Revenues						\$0	\$0	\$3,410,350	\$3,410,350
33 Total CMT Lines/CMT Rev. Per Line Excl. Pooling	10,865,109					9.575736	9.575736	9.526468	9.526468

**Citizens Telecommunications Companies - Group #1**

CMT Basket

USAC Support Detail

Trans. 138

Exhibit 3.1-2

Type of Support/Study Area		COSA A	base period demand 2002 B	Current Support Level C	Proposed Support Level D	Current Total Support E = B * C	Proposed Total Support F = B * D
<b>Residence &amp; Single Line Business</b>							
1	CTC White Mountains - AZ	CTAZ	408,226	2.2275	3.1495	909,323	1,285,708
2	Crandon Tel - WI	CTCR	28,628	4.6604	4.7509	133,418	136,009
3	CTC WV - Rural	CTCW	398,642	4.7917	4.8915	1,910,173	1,949,957
4	CTC WV - Urban	CTGW	883,260	3.7356	3.8067	3,299,506	3,362,306
5	Headwaters Tel - WI	CTHW	62,770	0.0000	0.0000	0	0
6	CTC Idaho	CTID	232,779	6.5794	6.7195	1,531,546	1,564,158
7	CTC Montana	CTMT	85,419	4.1757	4.2587	356,684	363,774
8	CTC NY - Red Hook	CTRH	179,754	0.5965	0.5926	107,223	106,522
9	Rib Lake Tel - WI	CTRL	14,531	3.3922	3.4553	49,292	50,209
10	Rhineland Tel - WI	CTRN	120,954	0.0000	0.0000	0	0
11	CTC Tennessee	CTTN	712,819	0.6063	0.5568	432,182	396,898
12	CTC NY - Upstate	CTUP	2,716,493	2.0145	2.0490	5,472,375	5,566,094
13	CTC Utah	CTUT	213,002	3.8041	3.8770	810,281	825,809
14	CTC NY - Western Counties	CTWC	310,531	3.0301	3.0835	940,940	957,522
15	CTC California - Shasta	CUCA	1,391,415	3.0022	3.0534	4,177,306	4,248,547
16	CU Rural Tel AZ - Mohave	CURA	941,453	1.6331	1.6573	1,537,487	1,560,270
17	Total Residence & Single Line Business		8,700,676			21,667,737	22,373,783
<b>Multiline Business</b>							
18	CTC White Mountains - AZ	CTAZ	110,027	1.4571	1.4665	160,320	161,355
19	Crandon Tel - WI	CTCR	14,854	2.5230	2.5412	37,477	37,747
20	CTC WV - Rural	CTCW	56,358	2.6403	2.6818	148,802	151,141
21	CTC WV - Urban	CTGW	262,028	1.5842	1.5970	415,105	418,459
22	Headwaters Tel - WI	CTHW	3,928	0.0000	0.0000	0	0
23	CTC Idaho	CTID	42,738	4.4397	4.5098	189,744	192,740
24	CTC Montana	CTMT	17,635	2.0243	2.0490	35,699	36,134
25	CTC NY - Red Hook	CTRH	44,591	0.0000	0.0000	0	0
26	Rib Lake Tel - WI	CTRL	2,068	1.2517	1.2455	2,589	2,576
27	Rhineland Tel - WI	CTRN	71,452	0.0000	0.0000	0	0
28	CTC Tennessee	CTTN	213,393	0.0000	0.0000	0	0
29	CTC NY - Upstate	CTUP	607,595	0.0000	0.0000	0	0
30	CTC Utah	CTUT	68,499	1.6527	1.6673	113,208	114,208
31	CTC NY - Western Counties	CTWC	46,212	0.8899	0.8738	41,124	40,380
32	CTC California - Shasta	CUCA	322,194	0.8508	0.8437	274,123	271,835
33	CU Rural Tel AZ - Mohave	CURA	280,861	0.0000	0.0000	0	0
34	Total Multiline Business		2,164,433			1,418,190	1,426,574
35	Total for Tariff Unit		10,865,109			23,085,927	23,800,357

## Trans. 138

Exhibit 3.1-3

	base period volumes 2002	prices in effect at last PCI update	current prices	proposed prices	revenue at last PCI update	revenue at current prices	revenue at proposed prices	Index Calculation
Rate Elements	A	B	C	D	E = A * B	F = A * C	G = A * D	H
<b>Local Switching Service Category:</b>								
1 LS1 Premium Local Switching per Minute	31,691,505	0.004100	0.004100	0.00324014	129,935	129,935	102,685	
2 LS2 Premium Local Switching per Minute	2,555,269,628	0.004100	0.004100	0.00324014	10,476,605	10,476,605	8,279,431	
3 Non Premium Local Switching per Minute	0	0.001845	0.001845	0.00145806	0	0	0	
4 FGA Usage Sensitive Credit Allw.	0	0.000000	0.000000	0.00000000	0	0	0	
5 Switched 56Kpbs	0	0.004100	0.004100	0.00324014	0	0	0	
6 Network Blocking - per Blocked Call (FGB, FGC, FGD &	0	0.0200	0.0200	0.0200	0	0	0	
7 IC CIC Consolidation Charge	0	1.30	1.30	1.30	0	0	0	
8 Agent List, NRC	0	50.00	50.00	50.00	0	0	0	
9 Agent List, Initial, per Account	0	0.03	0.03	0.03	0	0	0	
10 Agent List, Allocation, per Listing	0	0.03	0.03	0.03	0	0	0	
11 Snapshot List, NRC	0	75.00	75.00	75.00	0	0	0	
12 Snapshot List, per Listing	0	0.05	0.05	0.05	0	0	0	
13 EU Valid List, Standard	0	0.0340	0.0340	0.0340	0	0	0	
14 EU Valid List, Admin Fee	0	78.00	78.00	78.00	0	0	0	
15 EU Valid List, Special Sort	0	0.0540	0.0540	0.0540	0	0	0	
16 Operator Transfer Service	39,387	0.20	0.20	0.20	7,877	7,877	7,877	
17 NXX Translation NRC, per order	298	221.00	221.00	221.00	65,858	65,858	65,858	
18 500 NXX Translation per End Office	0	221.00	221.00	221.00	0	0	0	
19 Coin Supervision	0	2.10	2.10	2.10	0	0	0	
20 900 Blocking--Residence--Add Blocking	0	5.00	5.00	5.00	0	0	0	
21 900 Blocking--Residence--Remove Blocking	0	5.00	5.00	5.00	0	0	0	
22 900 Blocking--Business--Add Blocking	0	15.00	15.00	15.00	0	0	0	
23 900 Blocking--Business--Remove Blocking	0	15.00	15.00	15.00	0	0	0	
24 International Blocking	0	19.95	19.95	19.95	0	0	0	
25 SUB-TOTAL, Local Switching					\$10,680,276	\$10,680,276	\$8,455,852	
<b>SBI Calculation:</b>		<b>Source / Comments:</b>						
26 SBI(py) = SBI on last day of previous tariff year	Trans. 124							31.1706
27 Proposed PCI (Non-Exogenous Only)	Exhibit 2.1-2, Line 11							39.0547
28 PCI(py) = PCI on last day of previous tariff year	Trans. 124							39.0547
29 SBI Upper(t-1)	Trans. 124							32.7292
30 ATS Targeting to Switching	Exhibit 1.1-3, Line 1							(2,224,424)
31 Exogenous Cost Change factor for SBI	1 + (Line 30 / Line 25 Col. E)							0.7917
32 SBI(t-1) = Immed. preceeding SBI	Trans. 124							31.1706
33 Sum[ V * P(t) / P(t-1) ] = SBI wtd. price ratio	Col. G Line 25 / Col. F Line 25							0.7917
34 SBI(t) = SBI(t-1)*Sum[V*P(t)/P(t-1)]	Line 32 * Line 33							24.6786
35 SBI Upper Limit	Line 26 * (Line 27 / Line 28) * 1.05							25.9125

**Citizens Telecommunications Companies - Group #1**

Traffic Sensitive Basket

Rate Element Detail

Trans. 138

Exhibit 3.1-4

Rate Elements	base period volumes 2002 A	prices in effect at last PCI update B	current prices C	proposed prices D	revenue at last PCI update E = A * B	revenue at current prices F = A * C	revenue at proposed prices G = A * D	Index Calculation H
<b>Information Services Category:</b>								
1 Information Surcharge--Premium	0	0.00000000	0.00000000	0.00000000	0	0	0	
2 Information Surcharge--Non Premium	0	0.00000000	0.00000000	0.00000000	0	0	0	
3 SUB-TOTAL, Information					\$0	\$0	\$0	
<b>SBI Calculation:</b>								
4 SBI(py) = SBI on last day of previous tariff year								0.0000
5 Proposed PCI (Non-Exogenous Only)								39.0547
6 PCI(py) = PCI on last day of previous tariff year								39.0547
7 SBI Upper(t-1)								0.0000
8 ATS Targeting to Information								0
9 Exogenous Cost Change factor for SBI								1.0000
10 SBI(t-1) = Immed. preceeding SBI								0.0000
11 Sum[ V * P(t) / P(t-1) ] = SBI wtd. price ratio								1.0000
12 SBI(t) = SBI(t-1)*Sum[V*P(t)/P(t-1)]								0.0000
13 SBI Upper Limit								0.0000

**Source / Comments:**

Trans. 124

Exhibit 2.1-2, Line 11

Trans. 124

Trans. 124

Exhibit 1.1-3, Line 2

1 + (Line 8 / Line 3 Col. E)

Trans. 124

Col. G Line 3 / Col. F Line 3

Line 10 \* Line 11

Line 4 \* (Line 5 / Line 6) \* 1.05

Trans. 138  
Exhibit 3.1-5

Exhibit 3.1-5

Exhibit 3.1-5

Rate Element Details		base period volumes 2002 A	prices in effect at last PCI update B	current prices C	proposed prices D	revenue at last PCI update E = A * B	revenue at current prices F = A * C	revenue at proposed prices G = A * D	Index Calculation H
<b>800 Data Base - Vertical Features</b>									
1	no services currently provided					0	0	0	
2	SUB-TOTAL, 800 DB Vertical Features					\$0	\$0	\$0	
<b>SBI Calculation:</b>		<b>Source / Comments:</b>							
3	SBI(py) = SBI on last day of previous tariff year	Trans. 124 0.0000							
4	Proposed PCI (Non-Exogenous Only)	Exhibit 2.1-2, Line 11 39.0547							
5	PCI(py) = PCI on last day of previous tariff year	Trans. 124 39.0547							
6	SBI Upper(t-1)	Trans. 124 0.0000							
7	Undesig Exog Chg Targeted to Database Access	Exhibit 1.1-2, Line 4 3,278							
8	Exogenous Cost Change factor for SBI	1 + (Line 7 / Exhibit 3.1-6 Line 4 Col. E) 1.0000							
9	SBI(t-1) = Immed. preceeding SBI	Trans. 124 0.0000							
10	Sum[ V * P(t) / P(t-1) ] = SBI wtd. price ratio	Col. G Line 2 / Col. F Line 2 1.0000							
11	SBI(t) = SBI(t-1)*Sum[V*P(t)/P(t-1)]	Line 9 * Line 10 0.0000							
12	SBI Upper Limit	Line 3 * (Line 4 / Line 5) * 1.05 0.0000							

Trans. 138  
Exhibit 3.1-6

Exhibit 3.1-6

Exhibit 3.1-6

Rate Element Detail		base period volumes 2002 A	prices in effect at last PCI update B	current prices C	proposed prices D	revenue at last PCI update E = A * B	revenue at current prices F = A * C	revenue at proposed prices G = A * D	Index Calculation H
<b>Database Access</b>									
1	800 DB Query Charge	386,836,394	0.01049619	0.01049619	0.01050466	4,060,308	4,060,308	4,063,585	
2	LNP Access Query Charge	0	0.02000000	0.02000000	0.02000000	0	0	0	
3	SUB-TOTAL, 800 Database Basic					\$4,060,308	\$4,060,308	\$4,063,585	
4	SUB-TOTAL, Database Access					\$4,060,308	\$4,060,308	\$4,063,585	
<b>SBI Calculation:</b>		<b>Source / Comment</b>							
5	SBI(py) = SBI on last day of previous tariff year	Trans. 124							55.8496
6	Proposed PCI (Non-Exogenous Only)	Exhibit 2.1-2, Line 11							39.0547
7	PCI(py) = PCI on last day of previous tariff year	Trans. 124							39.0547
8	SBI Upper(t-1)	Trans. 124							58.6420
9	Exogenous Change Targeted to Database Access	Exhibit 1.1-2, Line 4							3,278
10	Exogenous Cost Change factor for SBI	1 + (Line 9 / Line 4 Col. E)							1.0008
11	SBI(t-1) = Immed. preceeding SBI	Trans. 124							55.8496
12	Sum[ V * P(t) / P(t-1) ] = SBI wtd. price ratio	Col. G Line 4 / Col. F Line 4							1.0008
13	SBI(t) = SBI(t-1)*Sum[V*P(t)/P(t-1)]	Line 11 * Line 12							55.8947
14	SBI Upper Limit	Line 5 * (Line 6 / Line 7) * 1.05							58.6899

## Trans. 138

Exhibit 3.1-7

Exhibit 3.1-7

Exhibit 3.1-7

Trans. 138  
Exhibit 3.1-8

Exhibit 3.1-8

Exhibit 3.1-8

Rate Elements		base period volumes 2002 A	prices in effect at last PCI update B	current prices C	proposed prices D	revenue at last PCI update E = A * B	revenue at current prices F = A * C	revenue at proposed prices G = A * D	Index Calculation H	
Trunk Ports										
1	Shared DS1 Port Charge - per MOU	1,750,317,900	0.00257273	0.00257273	0.00257273	4,503,095	4,503,095	4,503,095		
2	Multiplexers - (Trunk Side of End Office) - per MOU	1,750,317,900	0.00100000	0.00100000	0.00075469	1,750,318	1,750,318	1,320,947		
3	Dedicated VG (DSO) Port Charge	62.00	7.39	7.39	10.00	458	458	620		
4	Dedicated DS1 Port Charge	4,217.18	177.19	177.19	150.00	747,242	747,242	632,577		
5	Dedicated DS3 Port Charge	10.36	4,961.53	4,961.53	5,000.00	51,401	51,401	51,800		
6	SUB-TOTAL, Trunk Ports					\$7,052,515	\$7,052,515	\$6,509,040		
SBI Calculation:		Source / Comments:								
7	SBI(py) = SBI on last day of previous tariff year	Trans. 124								81.9410
8	Proposed PCI (Non-Exogenous Only)	Exhibit 2.1-2, Line 11								39.0547
9	PCI(py) = PCI on last day of previous tariff year	Trans. 124								39.0547
10	SBI Upper(t-1)	Trans. 124								86.0380
11	ATS Targeting to Trunk Ports	Exhibit 1.1-3, Line 3								(543,475)
12	Exogenous Cost Change factor for SBI	1 + (Line 11 / Line 6 Col. E)								0.9229
13	SBI(t-1) = Immed. preceeding SBI	Trans. 124								81.9410
14	Sum[ V * P(t) / P(t-1) ] = SBI wtd. price ratio	Col. G Line 6 / Col. F Line 6								0.9229
15	SBI(t) = SBI(t-1)*Sum[V*P(t)/P(t-1)]	Line 13 * Line 14								75.6265
16	SBI Upper Limit	Line 7 * (Line 8 / Line 9) * 1.05								79.4078



**Citizens Telecommunications Companies - Group #1**

Traffic Sensitive Basket

Rate Element Detail

Trans. 138

Exhibit 3.1-9

Rate Elements	base period volumes 2002 A	prices in effect at last PCI update B	current prices C	proposed prices D	revenue at last PCI update E = A * B	revenue at current prices F = A * C	revenue at proposed prices G = A * D	Index Calculation H
<b>STP Ports</b>								
1 Signalling Transfer Point Port Termination	0	720.00	720.00	720.00	0	0	0	
2 SUB-TOTAL, STP Ports					\$0	\$0	\$0	
<b>SBI Calculation:</b>								
3 SBI(py) = SBI on last day of previous tariff year								0.0000
4 Proposed PCI (Non-Exogenous Only)								39.0547
5 PCI(py) = PCI on last day of previous tariff year								39.0547
6 SBI Upper(t-1)								0.0000
7 ATS Targeting to STP Ports								0
8 Exogenous Cost Change factor for SBI								1.0000
9 SBI(t-1) = Immed. preceeding SBI								0.0000
10 Sum[ V * P(t) / P(t-1) ] = SBI wtd. price ratio								1.0000
11 SBI(t) = SBI(t-1)*Sum[V*P(t)/P(t-1)]								0.0000
12 SBI Upper Limit								0.0000
13 GRAND TOTAL, Traffic Sensitive Basket					\$21,793,099	\$21,793,099	\$19,028,476	
<b>Traffic Sensitive Basket API Calculation:</b>								
14 API(t-1) = Immediately Preceeding API								39.0547
15 [SUM (v)*(P(t)/P(t-1))] = API wtd. price ratio								0.8731
16 API(t) = API(t-1) * [SUM(v) * (P(t)/P(t-1))]								34.1003

**Source / Comments:**

Trans. 124

Exhibit 2.1-2, Line 11

Trans. 124

Trans. 124

Exhibit 1.1-3, Line 4

1 + (Line 7 / Line 2 Col. E)

Trans. 124

Col. G Line 2 / Col. F Line 2

Line 9 \* Line 10

Line 3 \* (Line 4 / Line 5) \* 1.05

Trans. 138  
Exhibit 3.1-10

Rate Elements	base period volumes 2002 A	prices in effect at last PCI update B	current prices C	proposed prices D	revenue at last PCI update E = A * B	revenue at current prices F = A * C	revenue at proposed prices G = A * D	Index Calculation H
<b>Tandem Switched Transport Service Category:</b>								
Termination - per Termination, per minute	3,414,648,217	0.00100000	0.00100000	0.00100000	3,414,648	3,414,648	3,414,648	
Facility - per Mile, per minute	41,022,789,600	0.00005000	0.00005000	0.00005000	2,051,139	2,051,139	2,051,139	
Tandem Switching per minute	758,867,978	0.00300000	0.00300000	0.00005000	2,276,604	2,276,604	37,943	
Shared Mux DS3 to DS1, per MOU	372,466,881	0.00005000	0.00005000	0.00005000	18,623	18,623	18,623	
Voice Grade Tandem Trunk Port	0.00	7.39	7.39	10.00	0	0	0	
DS1 Tandem Trunk Port	8,575.51	177.19	177.19	150.00	1,519,495	1,519,495	1,286,327	
DS3 Tandem Trunk Port	0.00	4,961.53	4,961.53	5,000.00	0	0	0	
SUB-TOTAL, Tandem Switched Transport					\$9,280,510	\$9,280,510	\$6,808,681	
<b>Tandem Switched Transport SBI Calculation:</b>								
SBI(py) = SBI on last day of previous tariff year	Source / Comments:							81.9759
Proposed PCI (Non-Exogenous Only)	Trans. 124							36.4568
PCI(py) = PCI on last day of previous tariff year	Exhibit 2.1-2, Line 11							36.4568
SBI Upper(t-1)	Trans. 124							83.6154
ATS Targeting to Tandem Transport	Exhibit 1.1-3, Line 6							(2,471,829)
Exogenous Cost Change factor for SBI	1 + (Line 13 / Line 8 Col. E)							0.7337
SBI(t-1) = Immed. preceeding SBI	Trans. 124							81.9759
Sum[ V * P(t) / P(t-1) ] = SBI wtd. price ratio	Col. G Line 8 / Col. F Line 8							0.7337
SBI(t) = SBI(t-1)*Sum[V*P(t)/P(t-1)]	Line 15 * Line 16							60.1419
SBI Upper Limit	Line 9 * (Line 10 / Line 11) * 1.02							61.3448

### Rate Element Detail

Exhibit 3.1-11

Rate Elements		base period volumes 2002	prices at last PCI update	current prices	proposed prices	revenue at last PCI update E = A * B	revenue at current prices F = A * C	revenue at proposed prices G = A * D	Index Calculation H
Rate Elements		A	B	C	D	E = A * B	F = A * C	G = A * D	H
<b>Voice Grade Service Category: Non-Density Zone</b>									
1	VG Entrance facility -- 2 Wire	24.00	55.93	55.93	55.93	1,342	1,342	1,342	
2	VG Entrance facility -- 4 Wire	74.40	91.00	91.00	91.00	6,770	6,770	6,770	
3	VG Direct Trunked Termination - Mohave	74.00	106.83	106.83	100.00	7,905	7,905	7,400	
4	VG Direct Trunked Termination - All Other	382.78	39.00	39.00	38.00	14,928	14,928	14,546	
5	VG Direct Trunked Facility - Mohave	0.00	0.00	0.00	0.00	0	0	0	
5	VG Direct Trunked Facility - All Other	6,044.58	0.61	0.61	0.61	3,707	3,707	3,707	
6	VG Entrance Facility -- NRC	0	488.24	488.24	488.24	0	0	0	
7	VG Dir. Trk. Transport Activated, per service order	0	130.23	130.23	130.23	0	0	0	
8	SUB-TOTAL, Voice Grade					\$34,654	\$34,654	\$33,766	
<b>Voice Grade SBI Calculation:</b>		<b>Source / Comments:</b>							
9	SBI(py) = SBI on last day of previous tariff year	Trans. 124 93.0217							
10	Proposed PCI (Non-Exogenous Only)	Exhibit 2.1-2, Line 11 36.4568							
11	PCI(py) = PCI on last day of previous tariff year	Trans. 124 36.4568							
12	SBI Upper(t-1)	Trans. 124 97.6728							
13	ATS Targeting to Voice Grade	Exhibit 1.1-3, Line 7 (888)							
14	Exogenous Cost Change factor for SBI	1 + (Line 13 / Line 8 Col. E) 0.9744							
15	SBI(t-1) = Immed. preceeding SBI	Trans. 124 93.0217							
16	Sum[ V * P(t) / P(t-1) ] = SBI wtd. price ratio	Col. G Line 8 / Col. F Line 8 0.9744							
17	SBI(t) = SBI(t-1)*Sum[V*P(t)/P(t-1)]	Line 15 * Line 16 90.6375							
18	SBI Upper Limit	Line 9 * (Line 10 / Line 11) * 1.05 95.1699							

Trans. 138  
Exhibit 3.1-12

Rate Elements	base period volumes 2002 A	prices at last PCI update B	current prices C	proposed prices D	revenue at last PCI update E = A * B	revenue at current prices F = A * C	revenue at proposed prices G = A * D	Index Calculation H
<b>High Capacity &amp; Other Service Category:</b>								
<b>DS 1 Non-Density Zone:</b>								
DS1 Entrance facility	6,666.42	180.00	180.00	150.00	1,199,956	1,199,956	999,963	
DS1 Direct Trunked Termination - Mohave	395.79	1,539.85	1,539.85	900.00	609,457	609,457	356,211	
DS1 Direct Trunked Termination - All Other	18,426.02	204.00	204.00	150.00	3,758,908	3,758,908	2,763,903	
DS1 Direct Trunked Facility - Mohave	0.00	0.00	0.00	0.00	0	0	0	
DS1 Direct Trunked Facility - All Other	304,902.55	11.00	11.00	7.33	3,353,928	3,353,928	2,234,936	
Mux DS1 to voice	3,178.33	263.00	263.00	263.00	835,901	835,901	835,901	
Mux DS1 to voice -- NRC	0	417.00	417.00	417.00	0	0	0	
DS1 Entrance Facility -- NRC	1	600.00	600.00	600.00	600	600	600	
DS1 Dir. Trk. Transport, per 24 Trunks Activated	1	50.81	50.81	50.81	51	51	51	
DS1 Dir. Trk. Transport Activated, per service order	235	130.23	130.23	130.23	30,570	30,570	30,570	
SUB-TOTAL, DS1 Service					\$9,789,371	\$9,789,371	\$7,222,134	
<b>DS1 Subindex Calculation:</b>								
SBI(py) = SBI on last day of previous tariff year	Source / Comments: Trans. 124							83.5290
Proposed PCI (Non-Exogenous Only)	Exhibit 2.1-2, Line 11							36.4568
PCI(py) = PCI on last day of previous tariff year	Trans. 124							36.4568
SBI Upper(t-1)	Trans. 124							87.7054
ATS Targeting to DS1	Exhibit 1.1-3, Line 8							(2,567,236)
Exogenous Cost Change factor for SBI	1 + (Line 13 / Line 8 Col. E)							0.7378
SBI(t-1) = Immed. preceeding SBI	Trans. 124							83.5290
Sum[ V * P(t) / P(t-1) ] = SBI wtd. price ratio	Col. G Line 8 / Col. F Line 8							0.7378
SBI(t) = SBI(t-1)*Sum[V*P(t)/P(t-1)]	Line 15 * Line 16							61.6237
SBI Upper Limit	Line 9 * (Line 10 / Line 11) * 1.05							64.7049

Trans. 138  
Exhibit 3.1-13

Exhibit 3.1-13

Rate Elements	base period volumes 2002 A	prices at last PCI update B	current prices C	proposed prices D	revenue at last PCI update E = A * B	revenue at current prices F = A * C	revenue at proposed prices G = A * D	Index Calculation H
<b>DS 3 Non-Density Zone:</b>								
1 DS3 Entrance facility	56.28	1,600.00	1,600.00	1,500.00	90,048	90,048	84,420	
2 DS3 Direct Trunked Termination	26.18	950.00	950.00	900.00	24,871	24,871	23,562	
3 DS3 Direct Trunked Facility	409.55	128.00	128.00	120.00	52,422	52,422	49,146	
4 Mux DS3 to DS1, per month	233.44	1,406.16	1,406.16	1,400.00	328,254	328,254	326,816	
5 Mux DS3 to DS1 -- NRC	0.00	1,297.00	1,297.00	1,297.00	0	0	0	
6 DS3 Entrance Facility -- NRC	0	3,410.00	3,410.00	3,410.00	0	0	0	
7 DS3 Dir. Trk. Transport Activated, per service order	0	415.00	415.00	415.00	0	0	0	
8 SUB-Total, DS3 Service					\$495,595	\$495,595	\$483,944	
<b>DS3 Subindex Calculation:</b>		<b>Source / Comments:</b>						
9 SBI(py) = SBI on last day of previous tariff year		Trans. 124 4.3716						
10 Proposed PCI (Non-Exogenous Only)		Exhibit 2.1-2, Line 11 36.4568						
11 PCI(py) = PCI on last day of previous tariff year		Trans. 124 36.4568						
12 SBI Upper(t-1)		Trans. 124 4.59016						
13 ATS Targeting to DS3		Exhibit 1.1-3, Line 9 (11.651)						
14 Exogenous Cost Change factor for SBI		1 + (Line 13 / Line 8 Col. E) 0.9765						
15 SBI(t-1) = Immed. preceeding SBI		Trans. 124 4.3716						
16 Sum[ V * P(t) / P(t-1) ] = SBI wtd. price ratio		Col. G Line 8 / Col. F Line 8 0.9765						
17 SBI(t) = SBI(t-1)*Sum[V*P(t)/P(t-1)]		Line 15 * Line 16 4.2688						
18 SBI Upper Limit		Line 9 * (Line 10 / Line 11) * 1.05 4.4822						

Trans. 138  
Exhibit 3.1-14

[illegible]

### Rate Element Detail

Exhibit 3.1-15

	base period volumes 2002	prices at last PCI update	current prices	proposed prices	revenue at last PCI update	revenue at current prices	revenue at proposed prices	Index Calculation
Rate Elements	A	B	C	D	E = A * B	F = A * C	G = A * D	H
<b>VG/WATS/Metal/Teleg Service Category:</b>								
1 VG Channel Termination, 2 Wire	2,579	55.93	55.93	55.93	144,243	144,243	144,243	
2 VG Channel Termination, 4 Wire	10,372	91.00	91.00	91.00	943,789	943,789	943,789	
3 Metallic Channel Termination	0	55.93	55.93	55.93	0	0	0	
4 VG Channel Mileage Termination, per term.	12,330	39.00	39.00	39.00	480,870	480,870	480,870	
5 Metallic Channel Mileage Termination, per term.	0	42.00	42.00	42.00	0	0	0	
6 VG Channel Mileage Facility, per mile	222,831	0.61	0.61	0.61	135,927	135,927	135,927	
7 Metallic Channel Mileage Facility, per mile	1,272	0.75	0.75	0.75	954	954	954	
8 VG Channel Term 4W NRC, per termination	64	488.24	488.24	488.24	31,247	31,247	31,247	
9 VG Channel Term 2W NRC, per termination	0	488.24	488.24	488.24	0	0	0	
10 VG 2W/4W Channel Term NRC, per order	64	130.23	130.23	130.23	8,335	8,335	8,335	
11 VG data bridging 2W/4W	2,144	9.30	9.30	1.00	19,939	19,939	2,144	
12 VG Voice bridging, 2W/4W	378	9.30	9.30	1.00	3,515	3,515	378	
13 VG C-type conditioning	234	7.74	7.74	1.00	1,811	1,811	234	
14 VG Improved Attenuation Distortion	216	7.74	7.74	1.00	1,672	1,672	216	
15 VG Improved Envelope Delay Distortion	0	7.74	7.74	7.74	0	0	0	
16 VG data capability	1,525	7.74	7.74	1.00	11,804	11,804	1,525	
17 VG Improved Return Loss for Effective 2w/4w	108	11.10	11.10	1.00	1,199	1,199	108	
18 VG Customer Specified Receive Level	36	6.74	6.74	1.00	243	243	36	
19 VG Signaling Capability	60	9.40	9.40	1.00	564	564	60	
20 VG Selective Signaling Arrangement	451	9.40	9.40	1.00	4,239	4,239	451	
21 VG Improved Term Option	201	11.09	11.09	1.00	2,229	2,229	201	
22 Metallic Channel Term NRC, per termination	0	488.24	488.24	488.24	0	0	0	
23 Metallic Channel Term NRC, per order	0	130.23	130.23	130.23	0	0	0	
24 SUB-TOTAL, VG/WATS/METLL/TELEG					\$1,792,581	\$1,792,581	\$1,750,719	
<b>VG/WATS/Metallic/Teleg. SBI Calculation:</b>								
25 SBI(py) = SBI on last day of previous tariff year	Source / Comments:							91.8652
26 Proposed PCI (Non-Exogenous Only)	Trans. 124							61.3659
27 PCI(py) = PCI on last day of previous tariff year	Exhibit 2.1-2, Line 11							64.6868
28 SBI Upper(t-1)	Trans. 124							93.1860
29 Exogenous Change Targeted to Voice Grade	Exhibit 1.1-2, Line 15							0
30 Undesignated Exog. Chg for Special Access Basket	Exhibit 1.1-2, Line 26							38.278
31 Exogenous Cost Change factor for SBI	1 + (Line 29 / Line 24 Col. E) + (Line 30 / Exhibit 3.1-19 Line 74 Col. E)							1.0008
32 SBI(t-1) = Immed. preceeding SBI	Trans. 124							91.8652
33 Sum[ V * P(t) / P(t-1) ] = SBI wtd. price ratio	Col. G Line 24 / Col. F Line 24							0.9766
34 SBI(t) = SBI(t-1)*Sum[V*P(t)/P(t-1)]	Line 32 * Line 33							89.7199
35 SBI Upper Limit	Line 25 * (Line 26 / Line 27) * 1.05							91.5805

Trans. 138  
Exhibit 3.1-16

Exhibit 3.1-16

		base period volumes 2002	prices at last PCI update	current prices	proposed prices	revenue at last PCI update	revenue at current prices	revenue at proposed prices	Index Calculation
	Rate Elements	A	B	C	D	E = A * B	F = A * C	G = A * D	H
	<b>Audio/Video Service Category:</b>								
1	PA Channel Termination mo 200-3500 HZ	168	37.95	37.95	37.71	6,376	6,376	6,335	
2	PA Channel Termination mo 100-5000 HZ	12	37.95	37.95	37.95	455	455	455	
3	PA Channel Termination mo 50-8000 HZ	0	37.95	37.95	37.95	0	0	0	
4	PA Channel Termination mo 50-15000 HZ	72	37.95	37.95	37.95	2,732	2,732	2,732	
5	PA Channel Termination dly 200-3500 HZ	0	5.20	5.20	5.20	0	0	0	
6	PA Channel Termination dly 100-5000 HZ	0	5.20	5.20	5.20	0	0	0	
7	PA Channel Termination dly 50-8000 HZ	12	5.20	5.20	5.20	62	62	62	
8	PA Channel Termination dly 50-15000 HZ	0	5.20	5.20	5.20	0	0	0	
9	PA Channel Mlg. Termination mo 200-3500 HZ	24	37.95	37.95	37.95	911	911	911	
10	PA Channel Mlg. Termination mo 100-5000 HZ	12	37.95	37.95	37.95	455	455	455	
11	PA Channel Mlg. Termination mo 50-8000 HZ	0	37.95	37.95	37.95	0	0	0	
12	PA Channel Mlg. Termination mo 50-15000 HZ	24	37.95	37.95	37.95	911	911	911	
13	PA Channel Mlg. Termination dly 200-3500 HZ	0	4.57	4.57	4.57	0	0	0	
14	PA Channel Mlg. Termination dly 100-5000 HZ	0	4.57	4.57	4.57	0	0	0	
15	PA Channel Mlg. Termination dly 50-8000 HZ	12	4.57	4.57	4.57	55	55	55	
16	PA Channel Mlg. Termination dly 50-15000 HZ	0	4.57	4.57	4.57	0	0	0	
17	PA Channel Mlg. Facility mo 200-3500 HZ	0	0.80	0.80	0.80	0	0	0	
18	PA Channel Mlg. Facility mo 100-5000 HZ	80	1.55	1.55	1.55	124	124	124	
19	PA Channel Mlg. Facility mo 50-8000 HZ	0	2.40	2.40	2.40	0	0	0	
20	PA Channel Mlg. Facility mo 50-15000 HZ	216	3.10	3.10	3.10	670	670	670	
21	PA Channel Mlg. Facility dly 200-3500 HZ	0	0.08	0.08	0.08	0	0	0	
22	PA Channel Mlg. Facility dly 100-5000 HZ	0	0.16	0.16	0.16	0	0	0	
23	PA Channel Mlg. Facility dly 50-8000 HZ	0	0.24	0.24	0.24	0	0	0	
24	PA Channel Mlg. Facility dly 50-15000 HZ	0	0.32	0.32	0.32	0	0	0	
25	PA Channel Termination 200-3500 HZ NRC	0	741.01	741.01	741.01	0	0	0	
26	PA Channel Termination 100-5000 HZ NRC	0	741.01	741.01	741.01	0	0	0	
27	PA Channel Termination 50-8000 HZ NRC	0	741.01	741.01	741.01	0	0	0	
28	PA Channel Termination 50-15000 HZ NRC	0	741.01	741.01	741.01	0	0	0	
29	PA Channel Termination, NRC per order	0	130.23	130.23	130.23	0	0	0	
30	PA gain conditioning, monthly	0	12.00	12.00	12.00	0	0	0	
31	PA gain conditioning, daily	0	1.20	1.20	1.20	0	0	0	
32	SUB-TOTAL, Audio/Video					\$12,751	\$12,751	\$12,711	
	<b>Audio/Video SBI Calculation:</b>		<b>Source / Comments:</b>						
33	SBI(py) = SBI on last day of previous tariff year		Trans. 124						83.3095
34	Proposed PCI (Non-Exogenous Only)		Exhibit 2.1-2, Line 11						61.3659
35	PCI(py) = PCI on last day of previous tariff year		Trans. 124						64.6868
36	SBI Upper(t-1)		Trans. 124						83.4618
37	Exogenous Change Targeted to Audio/Video		Exhibit 1.1-2, Line 19						0
38	Undesignated Exog. Chg for Special Access Basket		Exhibit 1.1-2, Line 26						38.278
39	Exogenous Cost Change factor for SBI		1 + (Line 37 / Line 32 Col. E) + (Line 38 / Exhibit 3.1-19 Line 74 Col. E)						1.0008
40	SBI(t-1) = Immed. preceeding SBI		Trans. 124						83.3095
41	Sum[ V * P(t) / P(t-1) ] = SBI wtd. price ratio		Col. G Line 32 / Col. F Line 32						0.996



**Citizens Telecommunications Companies - Group #1**

Special Access Basket

Rate Element Detail

Trans. 138  
Exhibit 3.1-16

		base period volumes 2002 A	prices at last PCI update B	current prices C	proposed prices D	revenue at last PCI update E = A * B	revenue at current prices F = A * C	revenue at proposed prices G = A * D	Index Calculation H
	Rate Elements								
42	SBI(t) = SBI(t-1)*Sum[V*P(t)/P(t-1)]	Line 40 * Line 41							83.0461
43	SBI Upper Limit	Line 33 * (Line 34 / Line 35) * 1.05							83.0511

Trans. 138  
Exhibit 3.1-17

Rate Elements

	base period volumes 2002	prices at last PCI update	current prices	proposed prices	revenue at last PCI update	revenue at current prices	revenue at proposed prices	Index Calculation
Rate Elements	A	B	C	D	E = A * B	F = A * C	G = A * D	H
<b>High Capacity/DDS Service Category:</b>								
<b>DS 1 Non-Density Zone:</b>								
1 DS1 Channel Termination	53,389	180.00	180.00	180.00	9,610,020	9,610,020	9,610,020	
2 DS1 Chan Term 1 Yr (CTC-CA, specified exchs.)	0	180.00	180.00	180.00	0	0	0	
3 DS1 Chan Term 2 Yr (CTC-CA, specified exchs.)	0	170.00	170.00	170.00	0	0	0	
4 DS1 Chan Term 3 Yr (CTC-CA, specified exchs.)	0	160.00	160.00	160.00	0	0	0	
5 DS1 Chan Term 5 Yr (CTC-CA, specified exchs.)	236	140.00	140.00	140.00	33,040	33,040	33,040	
6 DS1 Channel Mileage Termination	56,525	204.00	204.00	195.36	11,531,100	11,531,100	11,042,724	
7 DS1 Channel Mileage Facility	771,319	11.00	11.00	10.00	8,484,506	8,484,506	7,713,187	
8 DS1 Channel Termination NRC per termination	1,069	600.00	600.00	600.00	641,400	641,400	641,400	
9 DS1 Channel Termination NRC per order	1,069	130.23	130.23	130.59	139,216	139,216	139,601	
10 DS1 Channel Termination NRC, term payment plan	0	450.00	450.00	450.00	0	0	0	
11 Mux DS1 to voice	1,578	263.00	263.00	263.00	415,014	415,014	415,014	
12 Mux DS1 to voice NRC	0	417.00	417.00	417.00	0	0	0	
13 Mux DS1 to DS0	5	263.00	263.00	263.00	1,315	1,315	1,315	
14 Mux DS1 to DS0 NRC	0	417.00	417.00	417.00	0	0	0	
15 Automatic Loop Transfer, per termination	0	143.05	143.05	143.05	0	0	0	
16 Clear Channel Capability	41,236	24.00	24.00	0.00	989,664	989,664	0	
17 Clear Channel Capability NRC	0	0.00	0.00	538.19	0	0	0	
18 SUB-TOTAL, DS1 Service					\$31,845,275	\$31,845,275	\$29,596,301	
<b>DS1 Subindex Calculation:</b>								
19 SBI(py) = SBI on last day of previous tariff year	Source / Comments:							
20 Proposed PCI (Non-Exogenous Only)	Trans. 124							84.4136
21 PCI(py) = PCI on last day of previous tariff year	Exhibit 2.1-2, Line 11							61.3659
22 SBI Upper(t-1)	Trans. 124							64.6868
23 Exogenous Change Targeted to Hi Cap	Exhibit 1.1-2, Line 23							90.2058
24 Undesignated Exog. Chg for Special Access Basket	Exhibit 1.1-2, Line 26							0
25 Exogenous Cost Change factor for SBI	1 + (Line 23 / Exhibit 3.1-19Line 62 Col. E) + (Line 24 / Exhibit 3.1-19 Line 74 Col. E)							38,278
								1.0008
26 SBI(t-1) = Immed. preceeding SBI	Trans. 124							84.4136
27 Sum[ V * P(t) / P(t-1) ] = SBI wtd. price ratio	Col. G Line 18 / Col. F Line 18							0.9294
28 SBI(t) = SBI(t-1)*Sum[V*P(t)/P(t-1)]	Line 26 * Line 27							78.4521
29 SBI Upper Limit	Line 19 * (Line 20 / Line 21) * 1.05							84.1511

Trans. 138  
Exhibit 3.1-18

90.4284  
91.8266

**Citizens Telecommunications Companies - Group #1**

Special Access Basket

Rate Element Detail

Trans. 138  
Exhibit 3.1-19

Rate Elements	base period volumes 2002 A	prices at last PCI update B	current prices C	proposed prices D	revenue at last PCI update E = A * B	revenue at current prices F = A * C	revenue at proposed prices G = A * D	Index Calculation H
<b>DDS &amp; Other</b>								
1 DDS Channel Termination 2.4 Kbps	218	100.65	100.65	100.65	21,942	21,942	21,942	
2 DDS Channel Termination 4.8 Kbps	48	100.65	100.65	100.65	4,831	4,831	4,831	
3 DDS Channel Termination 9.6 Kbps	3,597	100.65	100.65	100.65	362,038	362,038	362,038	
4 DDS Channel Termination 19.2 Kbps	144	100.65	100.65	100.65	14,494	14,494	14,494	
5 DDS Channel Termination 56 Kbps	34,637	100.65	100.65	100.65	3,486,214	3,486,214	3,486,214	
6 DDS Channel Termination 64 Kbps	632	100.65	100.65	100.65	63,611	63,611	63,611	
7 OC-3 Channel Termination	4	3,200.00	3,200.00	3,200.00	12,800	12,800	12,800	
8 OC-3c Channel Termination	0	3,000.00	3,000.00	3,000.00	0	0	0	
9 DDS Channel Mileage Termination 2.4 Kbps	176	47.00	47.00	47.00	8,272	8,272	8,272	
10 DDS Channel Mileage Termination 4.8 Kbps	78	47.00	47.00	47.00	3,683	3,683	3,683	
11 DDS Channel Mileage Termination 9.6 Kbps	3,447	47.00	47.00	47.00	162,009	162,009	162,009	
12 DDS Channel Mileage Termination 19.2 Kbps	163	47.00	47.00	47.00	7,661	7,661	7,661	
13 DDS Channel Mileage Termination 56 Kbps	36,182	70.00	70.00	70.00	2,532,740	2,532,740	2,532,740	
14 DDS Channel Mileage Termination 64 Kbps	2,392	70.00	70.00	70.00	167,440	167,440	167,440	
15 OC-3 Channel Mileage Termination	4	2,000.00	2,000.00	2,000.00	8,000	8,000	8,000	
16 OC-3c Channel Mileage Termination	0	2,000.00	2,000.00	2,000.00	0	0	0	
17 DDS Channel Mileage Facility 2.4 Kbps	5,442	0.35	0.35	0.35	1,905	1,905	1,905	
18 DDS Channel Mileage Facility 4.8 Kbps	324	0.35	0.35	0.35	113	113	113	
19 DDS Channel Mileage Facility 9.6 Kbps	42,969	0.35	0.35	0.35	15,039	15,039	15,039	
20 DDS Channel Mileage Facility 19.2 Kbps	3,928	0.35	0.35	0.35	1,375	1,375	1,375	
21 DDS Channel Mileage Facility 56 Kbps	1,011,938	0.65	0.65	0.65	662,668	662,668	662,668	
22 DDS Channel Mileage Facility 64 Kbps	19,441	0.65	0.65	0.65	12,636	12,636	12,636	
23 OC-3 Channel Mileage Facility	2	280.00	280.00	280.00	538	538	538	
24 OC-3c Channel Mileage Facility	0	280.00	280.00	280.00	0	0	0	
25 DDS Channel Termination 2.4 Kbps NRC	0	519.09	519.09	519.09	0	0	0	
26 DDS Channel Termination 4.8 Kbps NRC	0	519.09	519.09	519.09	0	0	0	
27 DDS Channel Termination 9.6 Kbps NRC	0	519.09	519.09	519.09	0	0	0	
28 DDS Channel Termination 19.2 Kbps NRC	0	519.09	519.09	519.09	0	0	0	
29 DDS Channel Termination 56 Kbps NRC	443	519.09	519.09	519.09	229,957	229,957	229,957	
30 DDS Channel Termination 64 Kbps NRC	0	519.09	519.09	519.09	0	0	0	
31 DDS Channel Termination NRC per order	443	130.23	130.23	130.23	57,692	57,692	57,692	
32 OC-3 Channel Termination NRC	2	3,600.00	3,600.00	3,600.00	7,200	7,200	7,200	
33 OC-3c Channel Termination NRC	0	3,600.00	3,600.00	3,600.00	0	0	0	
34 OC-3 Channel Termination NRC per order	1	415.00	415.00	415.00	415	415	415	
35 OC-3c Channel Termination NRC per order	0	415.00	415.00	415.00	0	0	0	
36 DDS Central Office Bridging, per Port	0	12.53	12.53	12.53	0	0	0	
37 OC-3 to DS3 Multiplexing	0	1,500.00	1,500.00	1,500.00	0	0	0	
38 OC-3 to DS1 Multiplexing	0	1,800.00	1,800.00	1,800.00	0	0	0	
39 OC-3 to DS3 Multiplexing NRC	0	1,297.00	1,297.00	1,297.00	0	0	0	
40 OC-3 to DS1 Multiplexing NRC	0	1,297.00	1,297.00	1,297.00	0	0	0	
41 NID Replacement NRC	0	99.00	99.00	99.00	0	0	0	
42 Service Date Change - NRC	224	12.38	12.38	12.38	2,773	2,773	2,773	
43 Design Change Charge - NRC	3	31.76	31.76	31.76	95	95	95	
44 Cancellation Charge - NRC	112	402.75	402.75	402.75	45,108	45,108	45,108	
45 Restoration Priority	60	4.90	4.90	4.90	294	294	294	
46 Add'l Engineering, per 1/2 hour, Basic	0	30.19	30.19	30.19	0	0	0	

### Rate Element Detail

Exhibit 3.1-19

		base period volumes 2002	prices at last PCI update	current prices	proposed prices	revenue at last PCI update	revenue at current prices	revenue at proposed prices	Index Calculation
	Rate Elements	A	B	C	D	E = A * B	F = A * C	G = A * D	H
47	Add'l Engineering, per 1/2 hour, Overtime	0	45.29	45.29	45.29	0	0	0	
48	Add'l Engineering, per 1/2 hour, Premium	0	60.38	60.38	60.38	0	0	0	
49	Add'l Labor, per 1/2 hour per technician, Basic	623	23.51	23.51	23.51	14,642	14,642	14,642	
50	Add'l Labor, per 1/2 hour per technician, Overtime	11	35.27	35.27	35.27	388	388	388	
51	Add'l Labor, per 1/2 hour per technician, Premium	3	47.02	47.02	47.02	151	151	151	
52	Add'l Testing, per 1/2 hour per technician, Basic	0	23.51	23.51	23.51	0	0	0	
53	Add'l Testing, per 1/2 hour per technician, Overtime	0	35.27	35.27	35.27	0	0	0	
54	Add'l Testing, per 1/2 hour per technician, Premium	0	47.02	47.02	47.02	0	0	0	
55	Standby, per 1/2 hour per technician, Basic	1	23.51	23.51	23.51	24	24	24	
56	Standby, per 1/2 hour per technician, Overtime	0	35.27	35.27	35.27	0	0	0	
57	Standby, per 1/2 hour per technician, Premium	0	47.02	47.02	47.02	0	0	0	
58	Programming, per 1/2 hour per programmer, Basic	37	23.51	23.51	23.51	860	860	860	
59	Programming, per 1/2 hour per programmer, Overtime	0	35.27	35.27	35.27	0	0	0	
60	Programming, per 1/2 hour per programmer, Premium	0	47.02	47.02	47.02	0	0	0	
61	SUB-TOTAL, Other High Cap & DDS					\$7,909,607	\$7,909,607	\$7,909,607	
62	SUB-TOTAL, High Capacity/DDS					\$45,610,560	\$45,610,560	\$43,254,537	
	<b>High Cap/DDS SBI Calculation:</b>		<b>Source / Comments:</b>						
63	SBI(py) = SBI on last day of previous tariff year		Trans. 124						87.0538
64	Proposed PCI (Non-Exogenous Only)		Exhibit 2.1-2, Line 11						61.3659
65	PCI(py) = PCI on last day of previous tariff year		Trans. 124						64.6868
66	SBI Upper(t-1)		Trans. 124						91.5776
67	Exogenous Change Targeted to Hi Cap		Exhibit 1.1-2, Line 23						0
68	Undesignated Exog. Chg for Special Access Basket		Exhibit 1.1-2, Line 26						38.278
69	Exogenous Cost Change factor for SBI		1 + (Line 67 / Line 62 Col. E) + (Line 68 / Line 74 Col. E)						1.0008
70	SBI(t-1) = Immed. preceeding SBI		Trans. 124						87.0538
71	Sum[ V * P(t) / P(t-1) ] = SBI wtd. price ratio		Col. G Line 62 / Col. F Line 62						0.9483
72	SBI(t) = SBI(t-1)*Sum[V*P(t)/P(t-1)]		Line 70 * Line 71						82.5570
73	SBI Upper Limit		Line 63 * (Line 64 / Line 65) * 1.05						86.7838
74	GRAND TOTAL, Special Access Basket					\$47,415,892	\$47,415,892	\$45,017,967	
	<b>Special Access Basket API Calculation:</b>		<b>Source / Comments:</b>						
75	API(t-1) = Immediately Preceeding API		Trans. 124						64.6867
76	[SUM (v) * ( P(t) / P(t-1) ) ] = API wtd.price ratio		Col. G Line 74 / Col. F Line 74						0.9494
77	API(t) = API(t-1) * [SUM(v) * (P(t)/P(t-1))]		Line 75 * Line 76						61.4155

**Citizens Telecommunications Companies - Group #2**

CMT Basket

Rate Element Detail

Trans. 138

Exhibit 3.2-1

Rate Elements	base period demand 2002 A	prices at last PCI update B	existing prices C	Maximum Allowed prices D	proposed prices E	revenues at last PCI update F = A * B	revenues at existing prices G = A * C	revenues at maximum prices H = A * D	revenues at proposed prices I = A * E
1 EUCL - Res. & SLB excl. Semi-Public, 2nd Res.	1,230,196	6.00	6.00	6.50	6.50	\$7,381,176	\$7,381,176	\$7,996,274	\$7,996,274
2 EUCL - Lifeline	141,169	6.00	6.00	6.50	6.50	\$847,014	\$847,014	\$917,599	\$917,599
3 EUCL - Secondary Residence	88,225	7.00	7.00	7.00	7.00	\$617,575	\$617,575	\$617,575	\$617,575
4 EUCL - BRI ISDN	1,446	7.00	7.00	7.00	7.00	\$10,122	\$10,122	\$10,122	\$10,122
5 EUCL - MLB & Centrex incl. Coin, excl. BRI ISDN	428,274	9.20	9.20	9.20	9.20	\$3,940,121	\$3,940,121	\$3,940,121	\$3,940,121
6 EUCL - PRI ISDN	48	46.00	46.00	46.00	46.00	\$2,208	\$2,208	\$2,208	\$2,208
7 EUCL - Special Access Surcharge	384	25.00	25.00	25.00	25.00	\$9,600	\$9,600	\$9,600	\$9,600
8 Port - BRI ISDN	1,446	7.86	7.86	7.86	7.86	\$11,366	\$11,366	\$11,366	\$11,366
9 Port - PRI ISDN	48	0.00	0.00	0.00	0.00	\$0	\$0	\$0	\$0
10 Subtotal EUCL Lines or Revenue	1,889,550					\$12,819,181	\$12,819,181	\$13,504,864	\$13,504,864
11 PICC - MLB incl. Coin	286,372	4.31	4.31	4.31	4.31	\$1,234,263	\$1,234,263	\$1,234,263	\$1,234,263
12 PICC - Centrex (groups of 9+ lines)	81,907	0.48	0.48	0.48	0.48	\$39,224	\$39,224	\$39,224	\$39,224
13 PICC - Centrex (groups of 8 lines)	3,328	0.54	0.54	0.54	0.54	\$1,793	\$1,793	\$1,793	\$1,793
14 PICC - Centrex (groups of 7 lines)	3,878	0.62	0.62	0.62	0.62	\$2,388	\$2,388	\$2,388	\$2,388
15 PICC - Centrex (groups of 6 lines)	4,278	0.72	0.72	0.72	0.72	\$3,073	\$3,073	\$3,073	\$3,073
16 PICC - Centrex (groups of 5 lines)	4,615	0.86	0.86	0.86	0.86	\$3,978	\$3,978	\$3,978	\$3,978
17 PICC - Centrex (groups of 4 lines)	5,112	1.08	1.08	1.08	1.08	\$5,508	\$5,508	\$5,508	\$5,508
18 PICC - Centrex (groups of 3 lines)	5,416	1.44	1.44	1.44	1.44	\$7,781	\$7,781	\$7,781	\$7,781
19 PICC - Centrex (groups of 2 lines)	6,436	2.16	2.16	2.16	2.16	\$13,870	\$13,870	\$13,870	\$13,870
20 PICC - PRI ISDN	48	21.55	21.55	21.55	21.55	\$1,034	\$1,034	\$1,034	\$1,034
21 Subtotal PICC Lines or Revenue	401,390					\$1,312,913	\$1,312,913	\$1,312,913	\$1,312,913
22 CCL Premium Terminating MOU	243,759,834	0.00000000	0.00000000	0.00000000	0.00000000	\$0	\$0	\$0	\$0
24 CCL Non Premium Terminating MOU	0	0.00000000	0.00000000	0.00000000	0.00000000	\$0	\$0	\$0	\$0
23 CCL Premium Originating MOU	253,212,122	0.00637759	0.00637759	0.00328632	0.00328632	\$1,614,884	\$1,614,884	\$832,136	\$832,136
25 CCL Non Premium Originating MOU	0	0.00286992	0.00286992	0.00147884	0.00147884	\$0	\$0	\$0	\$0
26 Total CCL MOU or Revenues	496,971,956					\$1,614,884	\$1,614,884	\$832,136	\$832,136
27 Total CMT Basket Revenues excluding USAC Receipts						\$15,746,978	\$15,746,978	\$15,649,912	\$15,649,912
28 USAC Receipts	1,889,550					\$11,546,298	\$11,546,298	\$11,040,071	\$11,040,071
29 CMT per line Revenues						\$27,272,310	\$27,272,310	\$26,669,017	\$26,669,017
30 Other CMT revenues						\$20,966	\$20,966	\$20,966	\$20,966
31 Total CMT Basket Revenues including USAC Receipts						\$27,293,276	\$27,293,276	\$26,689,983	\$26,689,983
32 Pooling Revenues Included in CMT per line Revenues						\$0	\$0	\$0	\$0
33 Total CMT Lines/CMT Rev. Per Line Excl. Pooling	1,889,550					14.433230	14.433230	14.113952	14.113952

**Citizens Telecommunications Companies - Group #2**  
CMT Basket  
USAC Support Detail

Trans. 138  
Exhibit 3.2-2

Type of Support/Study Area		COSA A	base period demand 2002 B	Current Support Level C	Proposed Support Level D	Current Total Support E = B * C	Proposed Total Support F = B * D
Residence & Single Line Business							
1	CTC Golden State - CA	CTCA	175,209	6.1275	6.1169	1,073,593	1,071,736
2	CTC Mountain State - WV	CTMW	278,316	11.1762	11.2179	3,110,515	3,122,121
3	Navaho - AZ	CTNA	194,113	5.5730	4.9414	1,081,792	959,190
4	Navaho - NM	CTNM	85,575	9.8377	9.8734	841,861	844,916
5	CTC Nevada - North	CTNN	207,741	4.2343	2.4406	879,638	507,013
6	CTC Nevada - South	CTNS	21,333	5.8674	5.8457	125,169	124,706
7	Navaho - UT	CTNU	4,428	25.5821	25.8037	113,278	114,259
8	CTC Oregon	CTOR	157,582	5.4665	5.4339	861,422	856,285
9	CTC Tuolumne	CTTU	86,963	11.6163	11.6703	1,010,188	1,014,884
10	CTC Volunteer State - TN	CTVS	249,776	1.7979	2.1093	449,072	526,853
11	Total Residence & Single Line Business		1,461,036			9,546,528	9,141,963
Multiline Business							
12	CTC Golden State - CA	CTCA	54,021	3.9898	3.9072	215,533	211,071
13	CTC Mountain State - WV	CTMW	37,520	9.0358	9.0197	339,023	338,419
14	Navaho - AZ	CTNA	130,348	5.5730	4.9414	726,429	644,102
15	Navaho - NM	CTNM	31,940	7.6863	7.6637	245,500	244,779
16	CTC Nevada - North	CTNN	96,796	2.0829	1.9787	201,616	191,530
17	CTC Nevada - South	CTNS	11,185	3.7160	3.6360	41,563	40,669
18	Navaho - UT	CTNU	2,776	23.4305	23.5938	65,043	65,496
19	CTC Oregon	CTOR	26,507	3.3151	3.2242	87,873	85,464
20	CTC Tuolumne	CTTU	8,085	9.4758	9.4717	76,612	76,579
21	CTC Volunteer State - TN	CTVS	29,336	0.0196	0.0000	575	0
22	Total Multiline Business		428,514			1,999,769	1,898,108
23	Total for Tariff Unit		1,889,550			11,546,298	11,040,071

**Citizens Telecommunications Companies - Group #2**

Traffic Sensitive Basket

Rate Element Detail

Trans. 138

Exhibit 3.2-3

Rate Elements	base period volumes 2002 A	prices in effect at last PCI update B	current prices C	proposed prices D	revenue at last PCI update E = A * B	revenue at current prices F = A * C	revenue at proposed prices G = A * D	Index Calculation H
<b>Local Switching Service Category:</b>								
1 LS1 Premium Local Switching per Minute	34,466,878	0.00579000	0.00579000	0.00408748	199,563	199,563	140,883	
2 LS2 Premium Local Switching per Minute	462,505,078	0.00579000	0.00579000	0.00408748	2,677,904	2,677,904	1,890,480	
3 Non Premium Local Switching per Minute	0	0.00260550	0.00260550	0.00183937	0	0	0	
4 FGA Usage Sensitive Credit Allw.	0	0.00000000	0.00000000	0.00000000	0	0	0	
5 Switched 56Kpbs	0	0.00579000	0.00579000	0.00408748	0	0	0	
6 Network Blocking - per Blocked Call (FGB, FGC, FGD &	0	0.0170	0.0170	0.0170	0	0	0	
7 IC CIC Consolidation Charge	0	1.30	1.30	1.30	0	0	0	
8 Agent List, NRC	0	50.00	50.00	50.00	0	0	0	
9 Agent List, Initial, per Account	0	0.03	0.03	0.03	0	0	0	
10 Agent List, Allocation, per Listing	0	0.03	0.03	0.03	0	0	0	
11 Snapshot List, NRC	0	75.00	75.00	75.00	0	0	0	
12 Snapshot List, per Listing	0	0.05	0.05	0.05	0	0	0	
13 EU Valid List, Standard	0	0.0340	0.0340	0.0340	0	0	0	
14 EU Valid List, Admin Fee	0	78.00	78.00	78.00	0	0	0	
15 EU Valid List, Special Sort	0	0.0540	0.0540	0.0540	0	0	0	
16 Operator Transfer Service	0	0.20	0.20	0.20	0	0	0	
17 NXX Translation NRC, per order	78	221.00	221.00	221.00	17,238	17,238	17,238	
18 500 NXX Translation per End Office	0	221.00	221.00	221.00	0	0	0	
19 Coin Supervision	0	1.88	1.88	1.88	0	0	0	
20 900 Blocking--Residence--Add Blocking	0	5.00	5.00	5.00	0	0	0	
21 900 Blocking--Residence--Remove Blocking	0	5.00	5.00	5.00	0	0	0	
22 900 Blocking--Business--Add Blocking	0	15.00	15.00	15.00	0	0	0	
23 900 Blocking--Business--Remove Blocking	0	15.00	15.00	15.00	0	0	0	
24 International Blocking	0	19.95	19.95	19.95	0	0	0	
25 SUB-TOTAL, Local Switching					\$2,894,706	\$2,894,706	\$2,048,601	
<b>SBI Calculation:</b>								
26 SBI(py) = SBI on last day of previous tariff year		<b>Source / Comments:</b>						16.2158
27 Proposed PCI (Non-Exogenous Only)		Trans. 124						24.0861
28 PCI(py) = PCI on last day of previous tariff year		Exhibit 2.2-2, Line 11						24.0861
29 SBI Upper(t-1)		Trans. 124						17.0280
30 ATS Targeting to Switching		Exhibit 1.2-3, Line 1						(846,105)
31 Exogenous Cost Change factor for SBI		1 + (Line 30 / Line 25 Col. E)						0.7077
32 SBI(t-1) = Immed. preceeding SBI		Trans. 124						16.2158
33 Sum[ V * P(t) / P(t-1) ] = SBI wtd. price ratio		Col. G Line 25 / Col. F Line 25						0.7077
34 SBI(t) = SBI(t-1)*Sum[V*P(t)/P(t-1)]		Line 32 * Line 33						11.4761
35 SBI Upper Limit		Line 26 * (Line 27 / Line 28) * 1.05						12.0499



**Citizens Telecommunications Companies - Group #2**

Traffic Sensitive Basket

Rate Element Detail

Trans. 138

Exhibit 3.2-4

Rate Elements	base period volumes 2002 A	prices in effect at last PCI update B	current prices C	proposed prices D	revenue at last PCI update E = A * B	revenue at current prices F = A * C	revenue at proposed prices G = A * D	Index Calculation H
<b>Information Services Category:</b>								
1 Information Surcharge--Premium	0	0.00000000	0.00000000	0.00000000	0	0	0	
2 Information Surcharge--Non Premium	0	0.00000000	0.00000000	0.00000000	0	0	0	
3 SUB-TOTAL, Information					\$0	\$0	\$0	
<b>SBI Calculation:</b>								
4 SBI(py) = SBI on last day of previous tariff year								0.0000
5 Proposed PCI (Non-Exogenous Only)								24.0861
6 PCI(py) = PCI on last day of previous tariff year								24.0861
7 SBI Upper(t-1)								0.0000
8 ATS Targeting to Information								0
9 Exogenous Cost Change factor for SBI								1.0000
10 SBI(t-1) = Immed. preceeding SBI								0.0000
11 Sum[ V * P(t) / P(t-1) ] = SBI wtd. price ratio								1.0000
12 SBI(t) = SBI(t-1)*Sum[V*P(t)/P(t-1)]								0.0000
13 SBI Upper Limit								0.0000

**Source / Comments:**

Trans. 124

Exhibit 2.2-2, Line 11

Trans. 124

Trans. 124

Exhibit 1.2-3, Line 2

1 + (Line 8 / Line 3 Col. E)

Trans. 124

Col. G Line 3 / Col. F Line 3

Line 10 \* Line 11

Line 4 \* (Line 5 / Line 6) \* 1.05

**Citizens Telecommunications Companies - Group #2**

Traffic Sensitive Basket

Rate Element Detail

Trans. 138

Exhibit 3.2-5

Rate Elements	base period volumes 2002 A	prices in effect at last PCI update B	current prices C	proposed prices D	revenue at last PCI update E = A * B	revenue at current prices F = A * C	revenue at proposed prices G = A * D	Index Calculation H
<b>800 Data Base - Vertical Features</b>								
1 no services currently provided					0	0	0	
2 <b>SUB-TOTAL, 800 DB Vertical Features</b>					<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	
<b>SBI Calculation:</b>								
3 SBI(py) = SBI on last day of previous tariff year		<b>Source / Comments:</b>						
4 Proposed PCI (Non-Exogenous Only)		Trans. 124						100.0000
5 PCI(py) = PCI on last day of previous tariff year		Exhibit 2.2-2, Line 11						24.0861
6 SBI Upper(t-1)		Trans. 124						24.0861
7 Undesig Exog Chg Targeted to Database Access		Trans. 124						105.0000
8 Exogenous Cost Change factor for SBI		Exhibit 1.2-2, Line 4						300
		1 + (Line 7 / Exhibit 3.2-6 Line 4 Col. E)						1.0000
9 SBI(t-1) = Immed. preceeding SBI		Trans. 124						100.0000
10 Sum[ V * P(t) / P(t-1) ] = SBI wtd. price ratio		Col. G Line 2 / Col. F Line 2						1.0000
11 SBI(t) = SBI(t-1)*Sum[V*P(t)/P(t-1)]		Line 9 * Line 10						100.0000
12 SBI Upper Limit		Line 3 * (Line 4 / Line 5) * 1.05						105.0000

Trans. 138  
Exhibit 3.2-6

Exhibit 3.2-6

Exhibit 3.2-6

Rate Element Details		base period volumes 2002 A	prices in effect at last PCI update B	current prices C	proposed prices D	revenue at last PCI update E = A * B	revenue at current prices F = A * C	revenue at proposed prices G = A * D	Index Calculation H
<b>Database Access</b>									
1	800 DB Query Charge	90,640,512	0.00701837	0.00701837	0.00702332	636,149	636,149	636,597	
2	LNP Access Query Charge	0	0.02000000	0.02000000	0.02000000	0	0	0	
3	SUB-TOTAL, 800 Database Basic					\$636,149	\$636,149	\$636,597	
4	SUB-TOTAL, Database Access					\$636,149	\$636,149	\$636,597	
<b>SBI Calculation:</b>		<b>Source / Comment</b>							
5	SBI(py) = SBI on last day of previous tariff year	Trans. 124							100.3628
6	Proposed PCI (Non-Exogenous Only)	Exhibit 2.2-2, Line 11							24.0861
7	PCI(py) = PCI on last day of previous tariff year	Trans. 124							24.0861
8	SBI Upper(t-1)	Trans. 124							105.0128
9	Exogenous Change Targeted to Database Access	Exhibit 1.2-2, Line 4							300
10	Exogenous Cost Change factor for SBI	1 + (Line 9 / Line 4 Col. E)							1.0005
11	SBI(t-1) = Immed. preceeding SBI	Trans. 124							100.3628
12	Sum[ V * P(t) / P(t-1) ] = SBI wtd. price ratio	Col. G Line 4 / Col. F Line 4							1.0007
13	SBI(t) = SBI(t-1)*Sum[V*P(t)/P(t-1)]	Line 11 * Line 12							100.4336
14	SBI Upper Limit	Line 5 * (Line 6 / Line 7) * 1.05							105.4300

## Trans. 138

Exhibit 3.2-7

\_\_\_\_\_

revenue at proposed prices G = A * D	Index Calculation H
0	0
0	0
0	0
0	\$0
	46.4006
	24.0861
	24.0861
	48.7206
	0
	1.0000
	46.4006
	1.0000
	46.4006
	48.7206

### Rate Element Detail

Exhibit 3.2-8

Rate Element Detail		base period volumes 2002 A	prices in effect at last PCI update B	current prices C	proposed prices D	revenue at last PCI update E = A * B	revenue at current prices F = A * C	revenue at proposed prices G = A * D	Index Calculation H
<b>Trunk Ports</b>									
1	Shared DS1 Port Charge - per MOU	375,228,466	0.00367045	0.00367045	0.00200000	1,377,257	1,377,257	750,457	
2	Multiplexers - (Trunk Side of End Office) - per MOU	346,351,919	0.00100000	0.00100000	0.00010000	346,352	346,352	34,635	
3	Dedicated VG (DSO) Port Charge	0	8.11	8.11	10.00	0	0	0	
4	Dedicated DS1 Port Charge	292.70	194.61	194.61	150.00	56,962	56,962	43,905	
5	Dedicated DS3 Port Charge	0.00	5,442.88	5,442.88	5,000.00	0	0	0	
6	SUB-TOTAL, Trunk Ports					\$1,780,572	\$1,780,572	\$828,997	
<b>SBI Calculation:</b>		<b>Source / Comments:</b>							
7	SBI(py) = SBI on last day of previous tariff year	Trans. 124							68.0037
8	Proposed PCI (Non-Exogenous Only)	Exhibit 2.2-2, Line 11							24.0861
9	PCI(py) = PCI on last day of previous tariff year	Trans. 124							24.0861
10	SBI Upper(t-1)	Trans. 124							71.4038
11	ATS Targeting to Trunk Ports	Exhibit 1.2-3, Line 3							(951,574)
12	Exogenous Cost Change factor for SBI	1 + (Line 11 / Line 6 Col. E)							0.4656
13	SBI(t-1) = Immed. preceeding SBI	Trans. 124							68.0037
14	Sum[ V * P(t) / P(t-1) ] = SBI wtd. price ratio	Col. G Line 6 / Col. F Line 6							0.4656
15	SBI(t) = SBI(t-1)*Sum[V*P(t)/P(t-1)]	Line 13 * Line 14							31.6611
16	SBI Upper Limit	Line 7 * (Line 8 / Line 9) * 1.05							33.244

### Rate Element Detail

Exhibit 3.2-9

Rate Element		base period volumes 2002 A	prices in effect at last PCI update B	current prices C	proposed prices D	revenue at last PCI update E = A * B	revenue at current prices F = A * C	revenue at proposed prices G = A * D	Index Calculation H
<b>STP Ports</b>									
1	Signalling Transfer Point Port Termination	0	720.00	720.00	720.00	0	0	0	
2	<b>SUB-TOTAL, STP Ports</b>					\$0	\$0	\$0	
<b>SBI Calculation:</b>		<b>Source / Comments:</b>							
3	SBI(py) = SBI on last day of previous tariff year	Trans. 124 0.0000							
4	Proposed PCI (Non-Exogenous Only)	Exhibit 2.2-2, Line 11 24.0861							
5	PCI(py) = PCI on last day of previous tariff year	Trans. 124 24.0861							
6	SBI Upper(t-1)	Trans. 124 0.0000							
7	ATS Targeting to STP Ports	Exhibit 1.2-3, Line 4 0							
8	Exogenous Cost Change factor for SBI	1 + (Line 7 / Line 2 Col. E) 1.0000							
9	SBI(t-1) = Immed. preceeding SBI	Trans. 124 0.0000							
10	Sum[ V * P(t) / P(t-1) ] = SBI wtd. price ratio	Col. G Line 2 / Col. F Line 2 1.0000							
11	SBI(t) = SBI(t-1)*Sum[V*P(t)/P(t-1)]	Line 9 * Line 10 0.0000							
12	SBI Upper Limit	Line 3 * (Line 4 / Line 5) * 1.05 0.0000							
13	<b>GRAND TOTAL, Traffic Sensitive Basket</b>					\$5,311,426	\$5,311,426	\$3,514,195	
<b>Traffic Sensitive Basket API Calculation:</b>		<b>Source / Comments:</b>							
14	API(t-1) = Immediately Preceeding API	Trans. 124 24.0851							
15	[SUM (v)*(P(t)/P(t-1))] = API wtd. price ratio	Col. G Line 13 / Col. F Line 13 0.6616							
16	API(t) = API(t-1) * [SUM(v) * (P(t)/P(t-1))]	Line 14 * Line 15 15.9355							

Trans. 138  
Exhibit 3.2-10

Rate Elements	base period volumes 2002 A	prices in effect at last PCI update B	current prices C	proposed prices D	revenue at last PCI update E = A * B	revenue at current prices F = A * C	revenue at proposed prices G = A * D	Index Calculation H
<b>Tandem Switched Transport Service Category:</b>								
Termination - per Termination, per minute	777,541,877	0.00010000	0.00010000	0.00010000	77,754	77,754	77,754	
Facility - per Mile, per minute	10,362,125,000	0.00005000	0.00005000	0.00005000	518,106	518,106	518,106	
Tandem Switching per minute	84,370,693	0.00045000	0.00045000	0.00017103	37,967	37,967	14,430	
Shared Mux DS3 to DS1, per MOU	84,370,693	0.00000000	0.00000000	0.00000000	0	0	0	
Voice Grade Tandem Trunk Port	0.00	8.11	8.11	10.00	0	0	0	
DS1 Tandem Trunk Port	1,193.23	194.61	194.61	150.00	232,214	232,214	178,985	
DS3 Tandem Trunk Port	24.00	5,442.88	5,442.88	5,000.00	130,629	130,629	120,000	
<b>SUB-TOTAL, Tandem Switched Transport</b>					<b>\$996,671</b>	<b>\$996,671</b>	<b>\$909,275</b>	
<b>Tandem Switched Transport SBI Calculation:</b>								
SBI(py) = SBI on last day of previous tariff year	Trans. 124							39.6934
Proposed PCI (Non-Exogenous Only)	Exhibit 2.2-2, Line 11							17.9252
PCI(py) = PCI on last day of previous tariff year	Trans. 124							17.9252
SBI Upper(t-1)	Trans. 124							40.4872
ATS Targeting to Tandem Transport	Exhibit 1.2-3, Line 6							(87,396)
Exogenous Cost Change factor for SBI	1 + (Line 13 / Line 8 Col. E)							0.9123
SBI(t-1) = Immed. preceeding SBI	Trans. 124							39.6934
Sum[ V * P(t) / P(t-1) ] = SBI wtd. price ratio	Col. G Line 8 / Col. F Line 8							0.9123
SBI(t) = SBI(t-1)*Sum[V*P(t)/P(t-1)]	Line 15 * Line 16							36.2127
SBI Upper Limit	Line 9 * (Line 10 / Line 11) * 1.02							36.9370

Trunking Basket  
Rate Element Detail

Trans. 138  
Exhibit 3.2-11

Rate Element Detail		base period volumes 2002 A	prices at last PCI update B	current prices C	proposed prices D	revenue at last PCI update E = A * B	revenue at current prices F = A * C	revenue at proposed prices G = A * D	Index Calculation H	
Rate Elements										
Voice Grade Service Category: Non-Density Zone										
1	VG Entrance facility -- 2 Wire	0.00	55.93	55.93	55.93	0	0	0		
2	VG Entrance facility -- 4 Wire	42.52	75.00	75.00	75.00	3,189	3,189	3,189		
3	VG Direct Trunked Termination	1,489.69	33.70	33.70	33.70	50,203	50,203	50,203		
4	VG Direct Trunked Facility	62,339.59	0.29	0.29	0.29	18,078	18,078	18,078		
5	VG Entrance Facility -- NRC	0	488.00	488.00	488.00	0	0	0		
6	VG Dir. Trk. Transport Activated, per service order	0	130.26	130.26	130.26	0	0	0		
7	SUB-TOTAL, Voice Grade					\$71,470	\$71,470	\$71,470		
Voice Grade SBI Calculation:		Source / Comments:								
8	SBI(py) = SBI on last day of previous tariff year	Trans. 124								99.1666
9	Proposed PCI (Non-Exogenous Only)	Exhibit 2.2-2, Line 11								17.9252
10	PCI(py) = PCI on last day of previous tariff year	Trans. 124								17.9252
11	SBI Upper(t-1)	Trans. 124								104.1249
12	ATS Targeting to Voice Grade	Exhibit 1.2-3, Line 7								0
13	Exogenous Cost Change factor for SBI	1 + (Line 12 / Line 7 Col. E)								1.0000
14	SBI(t-1) = Immed. preceeding SBI	Trans. 124								99.1666
15	Sum[ V * P(t) / P(t-1) ] = SBI wtd. price ratio	Col. G Line 7 / Col. F Line 7								1.0000
16	SBI(t) = SBI(t-1)*Sum[V*P(t)/P(t-1)]	Line 14 * Line 15								99.1666
17	SBI Upper Limit	Line 8 * (Line 9 / Line 10) * 1.05								104.1249



### Trunking Basket Rate Element Detail

Trans. 138  
Exhibit 3.2-12

Rate Elements		base period volumes 2002 A	prices at last PCI update B	current prices C	proposed prices D	revenue at last PCI update E = A * B	revenue at current prices F = A * C	revenue at proposed prices G = A * D	Index Calculation H
<b>High Capacity &amp; Other Service Category:</b>									
<b>DS 1 Non-Density Zone:</b>									
1	DS1 Entrance facility	348.16	175.00	175.00	175.00	60,928	60,928	60,928	
2	DS1 Direct Trunked Termination	2,563.49	167.00	167.00	143.08	428,103	428,103	366,784	
3	DS1 Direct Trunked Facility	111,236.35	7.00	7.00	7.00	778,654	778,654	778,654	
4	Mux DS1 to voice	0.00	263.00	263.00	263.00	0	0	0	
5	Mux DS1 to voice -- NRC	0	417.00	417.00	417.00	0	0	0	
6	DS1 Entrance Facility -- NRC	0	600.00	600.00	600.00	0	0	0	
7	DS1 Dir Tr. Transport, per 24 Trunks Activated	4	50.91	50.91	50.91	204	204	204	
8	DS1 Dir. Trk. Transport Activated, per service order	68	130.26	130.26	130.26	8,833	8,833	8,833	
6	<b>SUB-TOTAL, DS1 Service</b>					<b>\$1,276,722</b>	<b>\$1,276,722</b>	<b>\$1,215,403</b>	
<b>DS1 Subindex Calculation:</b>		<b>Source / Comments:</b>							
7	SBI(py) = SBI on last day of previous tariff year	Trans. 124 83.4605							
8	Proposed PCI (Non-Exogenous Only)	Exhibit 2.2-2, Line 11 17.9252							
9	PCI(py) = PCI on last day of previous tariff year	Trans. 124 17.9252							
10	SBI Upper(t-1)	Trans. 124 87.6335							
11	ATS Targeting to DS1	Exhibit 1.2-3, Line 8 (61,319)							
12	Exogenous Cost Change factor for SBI	1 + (Line 11 / Line 6 Col. E) 0.9520							
13	SBI(t-1) = Immed. preceeding SBI	Trans. 124 83.4605							
14	Sum[ V * P(t) / P(t-1) ] = SBI wtd. price ratio	Col. G Line 6 / Col. F Line 6 0.9520							
15	SBI(t) = SBI(t-1)*Sum[V*P(t)/P(t-1)]	Line 13 * Line 14 79.4520							
16	SBI Upper Limit	Line 7 * (Line 8 / Line 9) * 1.05 83.4244							

Trans. 138  
Exhibit 3.2-13

Rate Elements	base period volumes 2002 A	prices at last PCI update B	current prices C	proposed prices D	revenue at last PCI update E = A * B	revenue at current prices F = A * C	revenue at proposed prices G = A * D	Index Calculation H
<b>DS 3 Non-Density Zone:</b>								
DS3 Entrance facility	10.8	1,400.00	1,400.00	1,400.00	15,120	15,120	15,120	
DS3 Direct Trunked Termination	0	900.00	900.00	900.00	0	0	0	
DS3 Direct Trunked Facility	0	129.00	129.00	129.00	0	0	0	
Mux DS3 to DS1, per month	9.84	1,406.16	1,406.16	1,406.16	13,837	13,837	13,837	
Mux DS3 to DS1 -- NRC	0.00	1,297.00	1,297.00	1,297.00	0	0	0	
DS3 Entrance Facility -- NRC	0	3,410.00	3,410.00	3,410.00	0	0	0	
DS3 Dir. Trk. Transport Activated, per service order	0	415.00	415.00	415.00	0	0	0	
SUB-Total, DS3 Service					\$28,957	\$28,957	\$28,957	
<b>DS3 Subindex Calculation:</b>								
SBI(py) = SBI on last day of previous tariff year	Source / Comments:							6.5818
Proposed PCI (Non-Exogenous Only)	Trans. 124							17.9252
PCI(py) = PCI on last day of previous tariff year	Exhibit 2.2-2, Line 11							17.9252
SBI Upper(t-1)	Trans. 124							6.91093
ATS Targeting to DS3	Exhibit 1.2-3, Line 9							0
Exogenous Cost Change factor for SBI	1 + (Line 13 / Line 8 Col. E)							1.0000
SBI(t-1) = Immed. preceeding SBI	Trans. 124							6.5818
Sum[ V * P(t) / P(t-1) ] = SBI wtd. price ratio	Col. G Line 8 / Col. F Line 8							1.0000
SBI(t) = SBI(t-1)*Sum[V*P(t)/P(t-1)]	Line 15 * Line 16							6.5818
SBI Upper Limit	Line 9 * (Line 10 / Line 11) * 1.05							6.9109

Trans. 138  
Exhibit 3.2-14

[illegible]

### Rate Element Detail

Exhibit 3.2-15

	base period volumes 2002	prices at last PCI update	current prices	proposed prices	revenue at last PCI update	revenue at current prices	revenue at proposed prices	Index Calculation
Rate Elements	A	B	C	D	E = A * B	F = A * C	G = A * D	H
<b>VG/WATS/Metal/Teleg Service Category:</b>								
1 VG Channel Termination, 2 Wire	893	55.93	55.93	55.93	49,945	49,945	49,945	
2 VG Channel Termination, 4 Wire	2,078	69.00	69.00	69.00	143,382	143,382	143,382	
3 Metallic Channel Termination	0	63.00	63.00	63.00	0	0	0	
4 VG Channel Mileage Termination, per term.	3,334	30.00	30.00	30.00	100,020	100,020	100,020	
5 Metallic Channel Mileage Termination, per term.	0	35.00	35.00	35.00	0	0	0	
6 VG Channel Mileage Facility, per mile	65,102	0.29	0.29	0.29	18,880	18,880	18,880	
7 Metallic Channel Mileage Facility, per mile	0	0.29	0.29	0.29	0	0	0	
8 VG Channel Term 4W NRC, per termination	14	488.00	488.00	488.00	6,832	6,832	6,832	
9 VG Channel Term 2W NRC, per termination	0	488.00	488.00	488.00	0	0	0	
10 VG 2W/4W Channel Term NRC, per order	14	130.26	130.26	130.26	1,824	1,824	1,824	
11 VG data bridging 2W/4W	82	9.78	9.78	1.00	802	802	82	
12 VG Voice bridging, 2W/4W	52	9.78	9.78	1.00	509	509	52	
13 VG C-type conditioning	48	7.74	7.74	1.00	372	372	48	
14 VG Improved Attenuation Distortion	0	7.74	7.74	7.74	0	0	0	
15 VG Improved Envelope Delay Distortion	0	7.74	7.74	7.74	0	0	0	
16 VG data capability	148	7.74	7.74	1.00	1,146	1,146	148	
17 VG Improved Return Loss for Effective 2w/4w	12	11.10	11.10	1.00	133	133	12	
18 VG Customer Specified Receive Level	24	6.74	6.74	1.00	162	162	24	
19 VG Signaling Capability	0	8.58	8.58	1.00	0	0	0	
20 VG Selective Signaling Arrangement	147	8.58	8.58	1.00	1,261	1,261	147	
21 VG Improved Term Option	0	11.09	11.09	11.09	0	0	0	
22 Metallic Channel Term NRC, per termination	0	488.00	488.00	488.00	0	0	0	
23 Metallic Channel Term NRC, per order	0	130.26	130.26	130.26	0	0	0	
24 SUB-TOTAL, VG/WATS/METLL/TELEG					\$325,266	\$325,266	\$321,396	
<b>VG/WATS/Metallic/Teleg. SBI Calculation:</b>								
25 SBI(py) = SBI on last day of previous tariff year	Source / Comments:							88.1640
26 Proposed PCI (Non-Exogenous Only)	Trans. 124							48.6368
27 PCI(py) = PCI on last day of previous tariff year	Exhibit 2.2-2, Line 11							51.2689
28 SBI Upper(t-1)	Trans. 124							98.8893
29 Exogenous Change Targeted to Voice Grade	Exhibit 1.2-2, Line 15							0
30 Undesignated Exog. Chg for Special Access Basket	Exhibit 1.2-2, Line 26							3,462
31 Exogenous Cost Change factor for SBI	1 + (Line 29 / Line 24 Col. E) + (Line 30 / Exhibit 3.2-19 Line 65 Col. E)							1.0005
32 SBI(t-1) = Immed. preceeding SBI	Trans. 124							88.1640
33 Sum[ V * P(t) / P(t-1) ] = SBI wtd. price ratio	Col. G Line 24 / Col. F Line 24							0.9881
34 SBI(t) = SBI(t-1)*Sum[V*P(t)/P(t-1)]	Line 32 * Line 33							87.1148
35 SBI Upper Limit	Line 25 * (Line 26 / Line 27) * 1.05							87.8616

Trans. 138  
Exhibit 3.2-16

Exhibit 3.2-16

Exhibit 3.2-16

		base period volumes 2002	prices at last PCI update	current prices	proposed prices	revenue at last PCI update	revenue at current prices	revenue at proposed prices	Index Calculation
	Rate Elements	A	B	C	D	E = A * B	F = A * C	G = A * D	H
	<b>Audio/Video Service Category:</b>								
1	PA Channel Termination mo 200-3500 HZ	0	35.65	35.65	35.65	0	0	0	
2	PA Channel Termination mo 100-5000 HZ	0	38.69	38.69	38.69	0	0	0	
3	PA Channel Termination mo 50-8000 HZ	0	38.69	38.69	38.69	0	0	0	
4	PA Channel Termination mo 50-15000 HZ	0	38.69	38.69	38.69	0	0	0	
5	PA Channel Termination dly 200-3500 HZ	0	3.55	3.55	3.55	0	0	0	
6	PA Channel Termination dly 100-5000 HZ	0	3.86	3.86	3.86	0	0	0	
7	PA Channel Termination dly 50-8000 HZ	0	3.86	3.86	3.86	0	0	0	
8	PA Channel Termination dly 50-15000 HZ	0	3.86	3.86	3.86	0	0	0	
9	PA Channel Mlg. Termination mo 200-3500 HZ	0	35.38	35.38	35.38	0	0	0	
10	PA Channel Mlg. Termination mo 100-5000 HZ	0	70.46	70.46	70.46	0	0	0	
11	PA Channel Mlg. Termination mo 50-8000 HZ	9	105.00	105.00	104.63	945	945	942	
12	PA Channel Mlg. Termination mo 50-15000 HZ	0	140.93	140.93	140.93	0	0	0	
13	PA Channel Mlg. Termination dly 200-3500 HZ	0	3.53	3.53	3.53	0	0	0	
14	PA Channel Mlg. Termination dly 100-5000 HZ	0	7.05	7.05	7.05	0	0	0	
15	PA Channel Mlg. Termination dly 50-8000 HZ	0	10.57	10.57	10.57	0	0	0	
16	PA Channel Mlg. Termination dly 50-15000 HZ	0	14.09	14.09	14.09	0	0	0	
17	PA Channel Mlg. Facility mo 200-3500 HZ	0	0.30	0.30	0.30	0	0	0	
18	PA Channel Mlg. Facility mo 100-5000 HZ	0	0.59	0.59	0.59	0	0	0	
19	PA Channel Mlg. Facility mo 50-8000 HZ	0	0.89	0.89	0.89	0	0	0	
20	PA Channel Mlg. Facility mo 50-15000 HZ	0	1.18	1.18	1.18	0	0	0	
21	PA Channel Mlg. Facility dly 200-3500 HZ	0	0.03	0.03	0.03	0	0	0	
22	PA Channel Mlg. Facility dly 100-5000 HZ	0	0.06	0.06	0.06	0	0	0	
23	PA Channel Mlg. Facility dly 50-8000 HZ	0	0.09	0.09	0.09	0	0	0	
24	PA Channel Mlg. Facility dly 50-15000 HZ	0	0.12	0.12	0.12	0	0	0	
25	PA Channel Termination 200-3500 HZ NRC	0	741.01	741.01	741.01	0	0	0	
26	PA Channel Termination 100-5000 HZ NRC	0	741.01	741.01	741.01	0	0	0	
27	PA Channel Termination 50-8000 HZ NRC	0	741.01	741.01	741.01	0	0	0	
28	PA Channel Termination 50-15000 HZ NRC	0	741.01	741.01	741.01	0	0	0	
29	PA Channel Termination, NRC per order	0	130.26	130.26	130.26	0	0	0	
30	PA gain conditioning, monthly	0	12.00	12.00	12.00	0	0	0	
31	PA gain conditioning, daily	0	1.20	1.20	1.20	0	0	0	
32	SUB-TOTAL, Audio/Video					\$945	\$945	\$942	
	<b>Audio/Video SBI Calculation:</b>		<b>Source / Comments:</b>						
33	SBI(py) = SBI on last day of previous tariff year		Trans. 124						98.5608
34	Proposed PCI (Non-Exogenous Only)		Exhibit 2.2-2, Line 11						48.6368
35	PCI(py) = PCI on last day of previous tariff year		Trans. 124						51.2689
36	SBI Upper(t-1)		Trans. 124						98.7137
37	Exogenous Change Targeted to Audio/Video		Exhibit 1.2-2, Line 19						0
38	Undesignated Exog. Chg for Special Access Basket		Exhibit 1.2-2, Line 26						3.462
39	Exogenous Cost Change factor for SBI		1 + (Line 37 / Line 32 Col. E) + (Line 38 / Exhibit 3.2-19 Line 65 Col. E)						1.0005
40	SBI(t-1) = Immed. preceeding SBI		Trans. 124						98.5608
41	Sum[ V * P(t) / P(t-1) ] = SBI wtd. price ratio		Col. G Line 32 / Col. F Line 32						0.9962

**Citizens Telecommunications Companies - Group #2**

Special Access Basket

Rate Element Detail

Trans. 138  
Exhibit 3.2-16

		base period volumes 2002 A	prices at last PCI update B	current prices C	proposed prices D	revenue at last PCI update E = A * B	revenue at current prices F = A * C	revenue at proposed prices G = A * D	Index Calculation H
	Rate Elements								
42	SBI(t) = SBI(t-1)*Sum[V*P(t)/P(t-1)]	Line 40 * Line 41							98.2135
43	SBI Upper Limit	Line 33 * (Line 34 / Line 35) * 1.05							98.2221

Trans. 138  
Exhibit 3.2-17

Rate Elements

Rate Elements	base period volumes 2002 A	prices at last PCI update B	current prices C	proposed prices D	revenue at last PCI update E = A * B	revenue at current prices F = A * C	revenue at proposed prices G = A * D	Index Calculation H
<b>High Capacity/DDS Service Category:</b>								
<b>DS 1 Non-Density Zone:</b>								
1 DS1 Channel Termination	9,235	175.00	175.00	175.00	1,616,125	1,616,125	1,616,125	
2 DS1 Channel Mileage Termination	8,805	167.00	167.00	143.08	1,470,435	1,470,435	1,259,819	
3 DS1 Channel Mileage Facility	287,934	7.00	7.00	7.00	2,015,535	2,015,535	2,015,535	
4 DS1 Channel Termination NRC per termination	271	600.00	600.00	600.00	162,600	162,600	162,600	
5 DS1 Channel Termination NRC per order	271	130.26	130.26	130.36	35,300	35,300	35,328	
6 Mux DS1 to voice	193	263.00	263.00	263.00	50,759	50,759	50,759	
7 Mux DS1 to voice NRC	0	417.00	417.00	417.00	0	0	0	
8 Mux DS1 to DS0	44	263.00	263.00	263.00	11,572	11,572	11,572	
9 Mux DS1 to DS0 NRC	0	417.00	417.00	417.00	0	0	0	
10 Automatic Loop Transfer, per termination	0	143.05	143.05	143.05	0	0	0	
11 Clear Channel Capability	6,388	24.00	24.00	0.00	153,312	153,312	0	
12 Clear Channel Capability NRC	0	0.00	0.00	538.19	0	0	0	
13 SUB-TOTAL, DS1 Service					\$5,515,638	\$5,515,638	\$5,151,738	
<b>DS1 Subindex Calculation:</b>								
14 SBI(py) = SBI on last day of previous tariff year	Source / Comments:							85.1196
15 Proposed PCI (Non-Exogenous Only)	Trans. 124							48.6368
16 PCI(py) = PCI on last day of previous tariff year	Exhibit 2.2-2, Line 11							51.2689
17 SBI Upper(t-1)	Trans. 124							90.0000
18 Exogenous Change Targeted to Hi Cap	Exhibit 1.2-2, Line 23							0
19 Undesignated Exog. Chg for Special Access Basket	Exhibit 1.2-2, Line 26							3.462
20 Exogenous Cost Change factor for SBI	1 + (Line 18 / Exhibit 3.2-19Line 53 Col. E) + (Line 19 / Exhibit 3.2-19 Line 65 Col. E)							1.0005
21 SBI(t-1) = Immed. preceeding SBI	Trans. 124							85.1196
22 Sum[ V * P(t) / P(t-1) ] = SBI wtd. price ratio	Col. G Line 13 / Col. F Line 13							0.9340
23 SBI(t) = SBI(t-1)*Sum[V*P(t)/P(t-1)]	Line 21 * Line 22							79.5037
24 SBI Upper Limit	Line 14 * (Line 15 / Line 16) * 1.05							84.8277

Trans. 138  
Exhibit 3.2-18

Exhibit 3.2-18

Rate Elements	base period volumes 2002 A	prices at last PCI update B	current prices C	proposed prices D	revenue at last PCI update E = A * B	revenue at current prices F = A * C	revenue at proposed prices G = A * D	Index Calculation H
<b>DS 3 Non-Density Zone:</b>								
1 DS3 Channel Termination	100	1,400.00	1,400.00	1,400.00	140,000	140,000	140,000	
2 DS3 Channel Mileage Termination	98	900.00	900.00	900.00	88,200	88,200	88,200	
3 DS3 Channel Mileage Facility	755	128.00	128.00	120.00	96,596	96,596	90,559	
4 DS3 Channel Termination NRC per termination	3	3,410.00	3,410.00	3,410.00	10,230	10,230	10,230	
5 DS3 Channel Termination NRC per order	2	415.00	415.00	415.00	830	830	830	
6 Mux DS3 to DS1	12	1,406.16	1,406.16	1,406.16	16,874	16,874	16,874	
7 Mux DS3 to DS1 NRC	0	1,297.00	1,297.00	1,297.00	0	0	0	
8 SUB-Total, DS3 Service					\$352,730	\$352,730	\$346,693	
<b>DS3 Subindex Calculation:</b>		<b>Source / Comments:</b>						
9 SBI(py) = SBI on last day of previous tariff year		Trans. 124 85.8474						
10 Proposed PCI (Non-Exogenous Only)		Exhibit 2.2-2, Line 11 48.6368						
11 PCI(py) = PCI on last day of previous tariff year		Trans. 124 51.2689						
12 SBI Upper(t-1)		Trans. 124 86.1581						
13 Exogenous Change Targeted to Hi Cap		Exhibit 1.2-2, Line 23 0						
14 Undesignated Exog. Chg for Special Access Basket		Exhibit 1.2-2, Line 26 3.462						
15 Exogenous Cost Change factor for SBI		1 + (Line 13 / Exhibit 3.2-19Line 53 Col. E) + (Line 14 / Exhibit 3.2-19 Line 65 Col. E) 1.0005						
16 SBI(t-1) = Immed. preceeding SBI		Trans. 124 85.8474						
17 Sum[ V * P(t) / P(t-1) ] = SBI wtd. price ratio		Col. G Line 8 / Col. F Line 8 0.9829						
18 SBI(t) = SBI(t-1)*Sum[V*P(t)/P(t-1)]		Line 16 * Line 17 84.3780						
19 SBI Upper Limit		Line 9 * (Line 10 / Line 11) * 1.05 85.5523						



**Citizens Telecommunications Companies - Group #2**

Special Access Basket

Rate Element Detail

Trans. 138  
Exhibit 3.2-19

Rate Elements	base period volumes 2002 A	prices at last PCI update B	current prices C	proposed prices D	revenue at last PCI update E = A * B	revenue at current prices F = A * C	revenue at proposed prices G = A * D	Index Calculation H
<b>DDS &amp; Other</b>								
1 DDS Channel Termination 2.4 Kbps	62	70.75	70.75	70.75	4,387	4,387	4,387	
2 DDS Channel Termination 4.8 Kbps	0	70.75	70.75	70.75	0	0	0	
3 DDS Channel Termination 9.6 Kbps	175	70.75	70.75	70.75	12,381	12,381	12,381	
4 DDS Channel Termination 19.2 Kbps	0	70.75	70.75	70.75	0	0	0	
5 DDS Channel Termination 56 Kbps	6,309	70.75	70.75	70.75	446,362	446,362	446,362	
6 DDS Channel Termination 64 Kbps	137	70.75	70.75	70.75	9,693	9,693	9,693	
7 OC-3 Channel Termination	0	3,200.00	3,200.00	3,200.00	0	0	0	
8 OC-3c Channel Termination	0	3,000.00	3,000.00	3,000.00	0	0	0	
9 DDS Channel Mileage Termination 2.4 Kbps	40	38.50	38.50	38.50	1,540	1,540	1,540	
10 DDS Channel Mileage Termination 4.8 Kbps	0	38.50	38.50	38.50	0	0	0	
11 DDS Channel Mileage Termination 9.6 Kbps	175	38.50	38.50	38.50	6,738	6,738	6,738	
12 DDS Channel Mileage Termination 19.2 Kbps	20	38.50	38.50	38.50	770	770	770	
13 DDS Channel Mileage Termination 56 Kbps	6,503	65.00	65.00	65.00	422,695	422,695	422,695	
14 DDS Channel Mileage Termination 64 Kbps	136	65.00	65.00	65.00	8,840	8,840	8,840	
15 OC-3 Channel Mileage Termination	0	2,000.00	2,000.00	2,000.00	0	0	0	
16 OC-3c Channel Mileage Termination	0	2,000.00	2,000.00	2,000.00	0	0	0	
17 DDS Channel Mileage Facility 2.4 Kbps	172	0.35	0.35	0.35	60	60	60	
18 DDS Channel Mileage Facility 4.8 Kbps	0	0.35	0.35	0.35	0	0	0	
19 DDS Channel Mileage Facility 9.6 Kbps	4,317	0.35	0.35	0.35	1,511	1,511	1,511	
20 DDS Channel Mileage Facility 19.2 Kbps	0	0.35	0.35	0.35	0	0	0	
21 DDS Channel Mileage Facility 56 Kbps	225,155	0.65	0.65	0.65	146,351	146,351	146,351	
22 DDS Channel Mileage Facility 64 Kbps	2,196	0.65	0.65	0.65	1,427	1,427	1,427	
23 OC-3 Channel Mileage Facility	0	280.00	280.00	280.00	0	0	0	
24 OC-3c Channel Mileage Facility	0	280.00	280.00	280.00	0	0	0	
25 DDS Channel Termination 2.4 Kbps NRC	0	519.21	519.21	519.21	0	0	0	
26 DDS Channel Termination 4.8 Kbps NRC	0	519.21	519.21	519.21	0	0	0	
27 DDS Channel Termination 9.6 Kbps NRC	0	519.21	519.21	519.21	0	0	0	
28 DDS Channel Termination 19.2 Kbps NRC	0	519.21	519.21	519.21	0	0	0	
29 DDS Channel Termination 56 Kbps NRC	124	519.21	519.21	519.21	64,382	64,382	64,382	
30 DDS Channel Termination 64 Kbps NRC	0	519.21	519.21	519.21	0	0	0	
31 DDS Channel Termination NRC per order	124	130.26	130.26	130.26	16,152	16,152	16,152	
32 Central Offic Bridging, per Port	0	12.72	12.72	12.72	0	0	0	
33 OC-3 to DS3 Multiplexing	0	1,500.00	1,500.00	1,500.00	0	0	0	
34 OC-3 to DS1 Multiplexing	0	1,800.00	1,800.00	1,800.00	0	0	0	
35 OC-3 to DS3 Multiplexing NRC	0	1,297.00	1,297.00	1,297.00	0	0	0	
36 OC-3 to DS1 Multiplexing NRC	0	1,297.00	1,297.00	1,297.00	0	0	0	
37 NID Replacement NRC	0	99.00	99.00	99.00	0	0	0	
33 Service Date Change - NRC	0	12.38	12.38	12.38	0	0	0	
34 Design Change Charge - NRC	1	31.76	31.76	31.76	32	32	32	
35 Cancellation Charge - NRC	17	402.75	402.75	402.75	6,847	6,847	6,847	
36 Restoration Priority	0	4.90	4.90	4.90	0	0	0	
37 Add'l Engineering, per 1/2 hour, Basic	0	30.19	30.19	30.19	0	0	0	
38 Add'l Engineering, per 1/2 hour, Overtime	0	45.29	45.29	45.29	0	0	0	
39 Add'l Engineering, per 1/2 hour, Premium	0	60.38	60.38	60.38	0	0	0	
40 Add'l Labor, per 1/2 hour per technician, Basic	19	23.51	23.51	23.51	453	453	453	
41 Add'l Labor, per 1/2 hour per technician, Overtime	0	35.27	35.27	35.27	0	0	0	

**Citizens Telecommunications Companies - Group #2**

Special Access Basket

Rate Element Detail

Trans. 138  
Exhibit 3.2-19

		base period volumes 2002	prices at last PCI update	current prices	proposed prices	revenue at last PCI update E = A * B	revenue at current prices F = A * C	revenue at proposed prices G = A * D	Index Calculation H
	Rate Elements	A	B	C	D	E = A * B	F = A * C	G = A * D	H
42	Add'l Labor, per 1/2 hour per technician, Premium	0	47.02	47.02	47.02	0	0	0	
43	Add'l Testing, per 1/2 hour per technician, Basic	0	23.51	23.51	23.51	0	0	0	
44	Add'l Testing, per 1/2 hour per technician, Overtime	0	35.27	35.27	35.27	0	0	0	
45	Add'l Testing, per 1/2 hour per technician, Premium	0	47.02	47.02	47.02	0	0	0	
46	Standby, per 1/2 hour per technician, Basic	0	23.51	23.51	23.51	0	0	0	
47	Standby, per 1/2 hour per technician, Overtime	0	35.27	35.27	35.27	0	0	0	
48	Standby, per 1/2 hour per technician, Premium	0	47.02	47.02	47.02	0	0	0	
49	Programming, per 1/2 hour per programmer, Basic	0	23.51	23.51	23.51	0	0	0	
50	Programming, per 1/2 hour per programmer, Overtime	0	35.27	35.27	35.27	0	0	0	
51	Programming, per 1/2 hour per programmer, Premium	0	47.02	47.02	47.02	0	0	0	
52	SUB-TOTAL, Other High Cap & DDS					\$1,150,619	\$1,150,619	\$1,150,619	
53	SUB-TOTAL, High Capacity/DDS					\$7,018,988	\$7,018,988	\$6,649,050	
	<b>High Cap/DDS SBI Calculation:</b>		<b>Source / Comments:</b>						
54	SBI(py) = SBI on last day of previous tariff year		Trans. 124						86.5921
55	Proposed PCI (Non-Exogenous Only)		Exhibit 2.2-2, Line 11						48.6368
56	PCI(py) = PCI on last day of previous tariff year		Trans. 124						51.2689
57	SBI Upper(t-1)		Trans. 124						90.3251
58	Exogenous Change Targeted to Hi Cap		Exhibit 1.2-2, Line 23						0
59	Undesignated Exog. Chg for Special Access Basket		Exhibit 1.2-2, Line 26						3.462
60	Exogenous Cost Change factor for SBI		1 + (Line 58 / Line 53 Col. E) + (Line 59 / Line 65 Col. E)						1.0005
61	SBI(t-1) = Immed. preceeding SBI		Trans. 124						86.5921
62	Sum[ V * P(t) / P(t-1) ] = SBI wtd. price ratio		Col. G Line 53 / Col. F Line 53						0.9473
63	SBI(t) = SBI(t-1)*Sum[V*P(t)/P(t-1)]		Line 61 * Line 62						82.0282
64	SBI Upper Limit		Line 54 * (Line 55 / Line 56) * 1.05						86.2945
65	GRAND TOTAL, Special Access Basket					\$7,345,199	\$7,345,199	\$6,971,387	
	<b>Special Access Basket API Calculation:</b>		<b>Source / Comments:</b>						
66	API(t-1) = Immediately Preceeding API		Trans. 124						51.2689
67	[SUM (v) * ( P(t) / P(t-1) ) = API wtd.price ratio		Col. G Line 65 / Col. F Line 65						0.9491
68	API(t) = API(t-1) * [SUM(v) * (P(t)/P(t-1))]		Line 66 * Line 67						48.6597

**Citizens Telecommunications Companies - Group #3**

CMT Basket

Rate Element Detail

Trans. 138

Exhibit 3.3-1

Rate Elements	base period demand 2002 A	prices at last PCI update B	existing prices C	Maximum Allowed prices D	proposed prices E	revenues at last PCI update F = A * B	revenues at existing prices G = A * C	revenues at maximum prices H = A * D	revenues at proposed prices I = A * E
1 EUCL - Res. & SLB excl. Semi-Public, 2nd Res.	226,615	5.48	5.48	4.42	4.42	\$1,242,478	\$1,242,478	\$1,000,676	\$1,000,676
2 EUCL - Lifeline	1,268	5.48	5.48	4.42	4.42	\$6,952	\$6,952	\$5,599	\$5,599
3 EUCL - Secondary Residence	10,131	5.48	5.48	4.42	4.42	\$55,546	\$55,546	\$44,736	\$44,736
4 EUCL - BRI ISDN	0	5.48	5.48	4.42	4.42	\$0	\$0	\$0	\$0
5 EUCL - MLB & Centrex incl. Coin, excl. BRI ISDN	38,242	9.20	9.20	9.20	9.20	\$351,826	\$351,826	\$351,826	\$351,826
6 EUCL - PRI ISDN	0	46.00	46.00	46.00	46.00	\$0	\$0	\$0	\$0
7 EUCL - Special Access Surcharge	0	25.00	25.00	25.00	25.00	\$0	\$0	\$0	\$0
8 Port - BRI ISDN	0	0.00	0.00	0.00	0.00	\$0	\$0	\$0	\$0
9 Port - PRI ISDN	0	0.00	0.00	0.00	0.00	\$0	\$0	\$0	\$0
10 Subtotal EUCL Lines or Revenue	276,256					\$1,656,802	\$1,656,802	\$1,402,837	\$1,402,837
11 PICC - MLB incl. Coin	34,440	4.31	4.31	4.31	4.31	\$148,436	\$148,436	\$148,436	\$148,436
12 PICC - Centrex (groups of 9+ lines)	2,997	0.48	0.48	0.48	0.48	\$1,435	\$1,435	\$1,435	\$1,435
13 PICC - Centrex (groups of 8 lines)	176	0.54	0.54	0.54	0.54	\$95	\$95	\$95	\$95
14 PICC - Centrex (groups of 7 lines)	21	0.62	0.62	0.62	0.62	\$13	\$13	\$13	\$13
15 PICC - Centrex (groups of 6 lines)	48	0.72	0.72	0.72	0.72	\$34	\$34	\$34	\$34
16 PICC - Centrex (groups of 5 lines)	180	0.86	0.86	0.86	0.86	\$155	\$155	\$155	\$155
17 PICC - Centrex (groups of 4 lines)	188	1.08	1.08	1.08	1.08	\$203	\$203	\$203	\$203
18 PICC - Centrex (groups of 3 lines)	114	1.44	1.44	1.44	1.44	\$164	\$164	\$164	\$164
19 PICC - Centrex (groups of 2 lines)	78	2.16	2.16	2.16	2.16	\$168	\$168	\$168	\$168
20 PICC - PRI ISDN	0	21.55	21.55	21.55	21.55	\$0	\$0	\$0	\$0
21 Subtotal PICC Lines or Revenue	38,242					\$150,703	\$150,703	\$150,703	\$150,703
22 CCL Premium Terminating MOU	28,365,151	0.00000000	0.00000000	0.00000000	0.00000000	\$0	\$0	\$0	\$0
24 CCL Non Premium Terminating MOU	0	0.00000000	0.00000000	0.00000000	0.00000000	\$0	\$0	\$0	\$0
23 CCL Premium Originating MOU	12,156,493	0.00000000	0.00000000	0.00000000	0.00000000	\$0	\$0	\$0	\$0
25 CCL Non Premium Originating MOU	0	0.00000000	0.00000000	0.00000000	0.00000000	\$0	\$0	\$0	\$0
26 Total CCL MOU or Revenues	40,521,644					\$0	\$0	\$0	\$0
27 Total CMT Basket Revenues excluding USAC Receipts						\$1,807,506	\$1,807,506	\$1,553,541	\$1,553,541
28 USAC Receipts	276,256					\$0	\$0	\$0	\$0
29 CMT per line Revenues						\$1,807,506	\$1,807,506	\$1,553,541	\$1,553,541
30 Other CMT revenues						\$0	\$0	\$0	\$0
31 Total CMT Basket Revenues including USAC Receipts						\$1,807,506	\$1,807,506	\$1,553,541	\$1,553,541
32 Pooling Revenues Included in CMT per line Revenues						\$0	\$0	\$333,663	\$333,663
33 Total CMT Lines/CMT Rev. Per Line Excl. Pooling	276,256					6.542865	6.542865	4.415752	4.415752

**Citizens Telecommunications Companies - Group #3**

CMT Basket

USAC Support Detail

Trans. 138  
Exhibit 3.3-2

Type of Support/Study Area		COSA A	base period demand 2002 B	Current Support Level C	Proposed Support Level D	Current Total Support E = B * C	Proposed Total Support F = B * D
1	Residence & Single Line Business Ogden Telephone	CTOG	238,014	0.0000	0.0000	0	0
2	Total Residence & Single Line Business		238,014			0	0
3	Multiline Business Ogden Telephone	CTOG	38,242	0.0000	0.0000	0	0
4	Total Multiline Business		38,242			0	0
5	Total for Tariff Unit		276,256			0	0

Trans. 138  
Exhibit 3.3-3

Exhibit 3.3-3

	base period volumes 2002	prices in effect at last PCI update	current prices	proposed prices	revenue at last PCI update E = A * B	revenue at current prices F = A * C	revenue at proposed prices G = A * D	Index Calculation H
Rate Elements	A	B	C	D	E = A * B	F = A * C	G = A * D	H
<b>Local Switching Service Category:</b>								
1 LS1 Premium Local Switching per Minute	69,760	0.00842290	0.00842290	0.00709489	588	588	495	
2 LS2 Premium Local Switching per Minute	40,451,884	0.00842290	0.00842290	0.00709489	340,722	340,722	287,002	
3 Non Premium Local Switching per Minute	0	0.00720200	0.00720200	0.00709489	0	0	0	
4 Switched 56Kpbs	0	0.01600500	0.01600500	0.01600500	0	0	0	
5 Network Blocking - per Blocked Call (FGB, FGC, FGD &	0	0.03590000	0.03590000	0.03590000	0	0	0	
6 IC CIC Consolidation Charge	0	0.00	0.00	0.00	0	0	0	
7 Operator Transfer Service	0	0.20	0.20	0.20	0	0	0	
8 NXX Translation NRC, per order	0	221.00	221.00	221.00	0	0	0	
9 500 NXX Translation per End Office	0	221.00	221.00	221.00	0	0	0	
10 900 Blocking--Residence--Add Blocking	0	11.20	11.20	11.20	0	0	0	
11 900 Blocking--Residence--Remove Blocking	0	0.00	0.00	0.00	0	0	0	
12 900 Blocking--Business--Add Blocking	0	11.20	11.20	11.20	0	0	0	
13 900 Blocking--Business--Remove Blocking	0	0.00	0.00	0.00	0	0	0	
14 International Blocking	0	19.95	19.95	19.95	0	0	0	
15 SUB-TOTAL, Local Switching					\$341,310	\$341,310	\$287,497	
<b>SBI Calculation:</b>		<b>Source / Comments:</b>						
16 SBI(py) = SBI on last day of previous tariff year	Trans. 124							52.6246
17 Proposed PCI (Non-Exogenous Only)	Exhibit 2.3-2, Line 11							48.8223
18 PCI(py) = PCI on last day of previous tariff year	Trans. 124							48.8223
19 SBI Upper(t-1)	Trans. 124							55.2559
20 ATS Targeting to Switching	Exhibit 1.3-3, Line 1							(53,813)
21 Exogenous Cost Change factor for SBI	1 + (Line 20 / Line 15 Col. E)							0.8423
22 SBI(t-1) = Immed. preceeding SBI	Trans. 124							52.6246
23 Sum[ V * P(t) / P(t-1) ] = SBI wtd. price ratio	Col. G Line 15 / Col. F Line 15							0.8423
24 SBI(t) = SBI(t-1)*Sum[V*P(t)/P(t-1)]	Line 22 * Line 23							44.3275
25 SBI Upper Limit	Line 16 * (Line 17 / Line 18) * 1.05							46.5433

**Citizens Telecommunications Companies - Group #3**

Traffic Sensitive Basket

Rate Element Detail

Trans. 138

Exhibit 3.3-4

Rate Elements	base period volumes 2002 A	prices in effect at last PCI update B	current prices C	proposed prices D	revenue at last PCI update E = A * B	revenue at current prices F = A * C	revenue at proposed prices G = A * D	Index Calculation H
<b>Information Services Category:</b>								
1 Information Surcharge--Premium	0	0.00000000	0.00000000	0.00000000	0	0	0	
2 Information Surcharge--Non Premium	0	0.00000000	0.00000000	0.00000000	0	0	0	
3 SUB-TOTAL, Information					\$0	\$0	\$0	
<b>SBI Calculation:</b>								
4 SBI(py) = SBI on last day of previous tariff year								Trans. 124 0.0000
5 Proposed PCI (Non-Exogenous Only)								Exhibit 2.3-2, Line 11 48.8223
6 PCI(py) = PCI on last day of previous tariff year								Trans. 124 48.8223
7 SBI Upper(t-1)								Trans. 124 0.0000
8 ATS Targeting to Information								Exhibit 1.3-3, Line 2 0
9 Exogenous Cost Change factor for SBI								1 + (Line 8 / Line 3 Col. E) 1.0000
10 SBI(t-1) = Immed. preceeding SBI								Trans. 124 0.0000
11 Sum[ V * P(t) / P(t-1) ] = SBI wtd. price ratio								Col. G Line 3 / Col. F Line 3 1.0000
12 SBI(t) = SBI(t-1)*Sum[V*P(t)/P(t-1)]								Line 10 * Line 11 0.0000
13 SBI Upper Limit								Line 4 * (Line 5 / Line 6) * 1.05 0.0000

Trans. 138  
Exhibit 3.3-5

Exhibit 3.3-5

Exhibit 3.3-5

Rate Element Details		base period volumes 2002 A	prices in effect at last PCI update B	current prices C	proposed prices D	revenue at last PCI update E = A * B	revenue at current prices F = A * C	revenue at proposed prices G = A * D	Index Calculation H
<b>800 Data Base - Vertical Features</b>									
1	no services currently provided					0	0	0	
2	<b>SUB-TOTAL, 800 DB Vertical Features</b>					<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	
<b>SBI Calculation:</b>		<b>Source / Comments:</b>							
3	SBI(py) = SBI on last day of previous tariff year	Trans. 124							0.0000
4	Proposed PCI (Non-Exogenous Only)	Exhibit 2.3-2, Line 11							48.8223
5	PCI(py) = PCI on last day of previous tariff year	Trans. 124							48.8223
6	SBI Upper(t-1)	Trans. 124							0.0000
7	Undesig Exog Chg Targeted to Database Access	Exhibit 1.3-2, Line 6							0
8	Exogenous Cost Change factor for SBI	1 + (Line 7 / Exhibit 3.3-6 Line 3 Col. E)							1.0000
9	SBI(t-1) = Immed. preceeding SBI	Trans. 124							0.0000
10	Sum[ V * P(t) / P(t-1) ] = SBI wtd. price ratio	Col. G Line 2 / Col. F Line 2							1.0000
11	SBI(t) = SBI(t-1)*Sum[V*P(t)/P(t-1)]	Line 9 * Line 10							0.0000
12	SBI Upper Limit	Line 3 * (Line 4 / Line 5) * 1.05							0.0000

### Rate Element Detail

Exhibit 3.3-6

Rate Element Detail		base period volumes 2002 A	prices in effect at last PCI update B	current prices C	proposed prices D	revenue at last PCI update E = A * B	revenue at current prices F = A * C	revenue at proposed prices G = A * D	Index Calculation H
<b>Database Access</b>									
1	800 DB Query Charge	0	0.01049200	0.01049200	0.01500000	0	0	0	
2	SUB-TOTAL, 800 Database Basic					\$0	\$0	\$0	
3	SUB-TOTAL, Database Access					\$0	\$0	\$0	
<b>SBI Calculation:</b>		<b>Source / Comment</b>							
4	SBI(py) = SBI on last day of previous tariff year	Trans. 124							
5	Proposed PCI (Non-Exogenous Only)	Exhibit 2.3-2, Line 11							
6	PCI(py) = PCI on last day of previous tariff year	Trans. 124							
7	SBI Upper(t-1)	Trans. 124							
8	Exogenous Change Targeted to Database Access	Exhibit 1.3-2, Line 6							
9	Exogenous Cost Change factor for SBI	1 + (Line 8 / Line 3 Col. E)							
10	SBI(t-1) = Immed. preceeding SBI	Trans. 124							
11	Sum[ V * P(t) / P(t-1) ] = SBI wtd. price ratio	Col. G Line 3 / Col. F Line 3							
12	SBI(t) = SBI(t-1)*Sum[V*P(t)/P(t-1)]	Line 10 * Line 11							
13	SBI Upper Limit	Line 4 * (Line 5 / Line 6) * 1.05							



### Rate Element Detail

Exhibit 3.3-7

Rate Element Details		base period volumes 2002 A	prices in effect at last PCI update B	current prices C	proposed prices D	revenue at last PCI update E = A * B	revenue at current prices F = A * C	revenue at proposed prices G = A * D	Index Calculation H
<b>Billing Name &amp; Address</b>									
1	BNA per order	0	50.94	50.94	28.00	0	0	0	
2	BNA Found/Each	0	0.33	0.33	0.40	0	0	0	
3	BNA Not Found/Each	0	0.33	0.33	0.40	0	0	0	
4	<b>SUB-TOTAL, BNA</b>					<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	
<b>SBI Calculation:</b>		<b>Source / Comments:</b>							
5	SBI(py) = SBI on last day of previous tariff year	Trans. 124							0.0000
6	Proposed PCI (Non-Exogenous Only)	Exhibit 2.3-2, Line 11							48.8223
7	PCI(py) = PCI on last day of previous tariff year	Trans. 124							48.8223
8	SBI Upper(t-1)	Trans. 124							0.0000
9	Exogenous Change Targeted to BNA	Exhibit 1.3-2, Line 12							0
10	Exogenous Cost Change factor for SBI	1 + (Line 9 / Line 4 Col. E)							1.0000
11	SBI(t-1) = Immed. preceeding SBI	Trans. 124							0.0000
12	Sum[ V * P(t) / P(t-1) ] = SBI wtd. price ratio	Col. G Line 4 / Col. F Line 4							1.0000
13	SBI(t) = SBI(t-1)*Sum[V*P(t)/P(t-1)]	Line 11 * Line 12							0.0000
14	SBI Upper Limit	Line 5 * (Line 6 / Line 7) * 1.05							0.0000

### Rate Element Detail

Exhibit 3.3-8

Rate Element		base period volumes 2002 A	prices in effect at last PCI update B	current prices C	proposed prices D	revenue at last PCI update E = A * B	revenue at current prices F = A * C	revenue at proposed prices G = A * D	Index Calculation H
<b>Trunk Ports</b>									
1	Shared DS1 Port Charge - per MOU	43,038,504	0.00100000	0.00100000	0.00100000	43,039	43,039	43,039	
2	Multiplexers - (Trunk Side of End Office) - per MOU	43,037,744	0.00050000	0.00050000	0.00020000	21,519	21,519	8,608	
3	Dedicated VG (DSO) Port Charge	0	7.39	7.39	7.39	0	0	0	
4	Dedicated DS1 Port Charge	0	177.19	177.19	177.19	0	0	0	
5	Dedicated DS3 Port Charge	0	4,961.53	4,961.53	4,961.53	0	0	0	
6	<b>SUB-TOTAL, Trunk Ports</b>					<b>\$64,557</b>	<b>\$64,557</b>	<b>\$51,646</b>	
<b>SBI Calculation:</b>		<b>Source / Comments:</b>							
7	SBI(py) = SBI on last day of previous tariff year	Trans. 124 93.3416							
8	Proposed PCI (Non-Exogenous Only)	Exhibit 2.3-2, Line 11 48.8223							
9	PCI(py) = PCI on last day of previous tariff year	Trans. 124 48.8223							
10	SBI Upper(t-1)	Trans. 124 98.0087							
11	ATS Targeting to Trunk Ports	Exhibit 1.3-3, Line 3 (12,911)							
12	Exogenous Cost Change factor for SBI	1 + (Line 11 / Line 6 Col. E) 0.8000							
13	SBI(t-1) = Immed. preceeding SBI	Trans. 124 93.3416							
14	Sum[ V * P(t) / P(t-1) ] = SBI wtd. price ratio	Col. G Line 6 / Col. F Line 6 0.8000							
15	SBI(t) = SBI(t-1)*Sum[V*P(t)/P(t-1)]	Line 13 * Line 14 74.6735							
16	SBI Upper Limit	Line 7 * (Line 8 / Line 9) * 1.05 78.4072							

**Citizens Telecommunications Companies - Group #3**

Traffic Sensitive Basket

Rate Element Detail

Trans. 138

Exhibit 3.3-9

Rate Elements	base period volumes 2002 A	prices in effect at last PCI update B	current prices C	proposed prices D	revenue at last PCI update E = A * B	revenue at current prices F = A * C	revenue at proposed prices G = A * D	Index Calculation H
<b>STP Ports</b>								
1 no services currently provided					0	0	0	
2 SUB-TOTAL, STP Ports					\$0	\$0	\$0	
<b>SBI Calculation:</b>								
3 SBI(py) = SBI on last day of previous tariff year		<b>Source / Comments:</b>						0.0000
4 Proposed PCI (Non-Exogenous Only)		Trans. 124						48.8223
5 PCI(py) = PCI on last day of previous tariff year		Exhibit 2.3-2, Line 11						48.8223
6 SBI Upper(t-1)		Trans. 124						0.0000
7 ATS Targeting to STP Ports		Trans. 124						0
8 Exogenous Cost Change factor for SBI		Exhibit 1.3-3, Line 4						1.0000
		1 + (Line 7 / Line 2 Col. E)						
9 SBI(t-1) = Immed. preceeding SBI		Trans. 124						0.0000
10 Sum[ V * P(t) / P(t-1) ] = SBI wtd. price ratio		Col. G Line 2 / Col. F Line 2						1.0000
11 SBI(t) = SBI(t-1)*Sum[V*P(t)/P(t-1)]		Line 9 * Line 10						0.0000
12 SBI Upper Limit		Line 3 * (Line 4 / Line 5) * 1.05						0.0000
13 GRAND TOTAL, Traffic Sensitive Basket					\$405,867	\$405,867	\$339,143	
<b>Traffic Sensitive Basket API Calculation:</b>								
14 API(t-1) = Immediately Preceeding API		Trans. 124						48.8218
15 [SUM (v)*P(t)/P(t-1)] = API wtd. price ratio		Col. G Line 13 / Col. F Line 13						0.8356
16 API(t) = API(t-1) * [SUM(v) * (P(t)/P(t-1))]		Line 14 * Line 15						40.7955

### Trunking Basket Rate Element Detail

Exhibit 3.3-10

Rate Elements		base period volumes 2002 A	prices in effect at last PCI update B	current prices C	proposed prices D	revenue at last PCI update E = A * B	revenue at current prices F = A * C	revenue at proposed prices G = A * D	Index Calculation H	
Tandem Switched Transport Service Category:										
1	Termination - per Termination, per minute	64,186,307	0.00050000	0.00050000	0.00050000	32,093	32,093	32,093		
2	Facility - per Mile, per minute	274,392,400	0.00005000	0.00005000	0.00005000	13,720	13,720	13,720		
3	Tandem Switching per minute	0	0.00000000	0.00000000	0.00000000	0	0	0		
4	Shared Mux DS3 to DS1, per MOU	0	0.00054000	0.00054000	0.00054000	0	0	0		
5	Voice Grade Tandem Trunk Port	0.00	7.39	7.39	7.39	0	0	0		
6	DS1 Tandem Trunk Port	0.00	177.19	177.19	177.19	0	0	0		
7	DS3 Tandem Trunk Port	0.00	4,961.53	4,961.53	4,961.53	0	0	0		
8	SUB-TOTAL, Tandem Switched Transport					\$45,813	\$45,813	\$45,813		
Tandem Switched Transport SBI Calculation:		Source / Comments:								
9	SBI(py) = SBI on last day of previous tariff year	Trans. 124								60.4299
10	Proposed PCI (Non-Exogenous Only)	Exhibit 2.3-2, Line 11								24.6757
11	PCI(py) = PCI on last day of previous tariff year	Trans. 124								24.6757
12	SBI Upper(t-1)	Trans. 124								61.6385
13	ATS Targeting to Tandem Transport	Exhibit 1.3-3, Line 6								0
14	Exogenous Cost Change factor for SBI	1 + (Line 13 / Line 8 Col. E)								1.0000
15	SBI(t-1) = Immed. preceeding SBI	Trans. 124								60.4299
16	Sum[ V * P(t) / P(t-1) ] = SBI wtd. price ratio	Col. G Line 8 / Col. F Line 8								1.0000
17	SBI(t) = SBI(t-1)*Sum[V*P(t)/P(t-1)]	Line 15 * Line 16								60.4299
18	SBI Upper Limit	Line 9 * (Line 10 / Line 11) * 1.02								61.6385

Trunking Basket  
Rate Element Detail

Trans. 138  
Exhibit 3.3-11

Rate Element Details		base period volumes 2002	prices at last PCI update	current prices	proposed prices	revenue at last PCI update E = A * B	revenue at current prices F = A * C	revenue at proposed prices G = A * D	Index Calculation H
Rate Elements		A	B	C	D	E = A * B	F = A * C	G = A * D	H
<b>Voice Grade Service Category: Non-Density Zone</b>									
1	VG Entrance facility -- 2 Wire	0.00	12.41	12.41	12.41	0	0	0	
2	VG Entrance facility -- 4 Wire	0.00	19.98	19.98	19.98	0	0	0	
3	VG Direct Trunked Termination	0.00	16.79	16.79	16.79	0	0	0	
4	VG Direct Trunked Facility	0.00	3.00	3.00	3.00	0	0	0	
5	VG Entrance Facility -- NRC	0	250.00	250.00	250.00	0	0	0	
6	VG Dir Tr. Transport, per 24 Trunks Activated	0	50.90	50.90	50.90	0	0	0	
7	VG Dir. Trk. Transport Activated, per service order	0	110.00	110.00	110.00	0	0	0	
8	SUB-TOTAL, Voice Grade					\$0	\$0	\$0	
<b>Voice Grade SBI Calculation:</b>		<b>Source / Comments:</b>							
9	SBI(py) = SBI on last day of previous tariff year	Trans. 124							0.0000
10	Proposed PCI (Non-Exogenous Only)	Exhibit 2.3-2, Line 11							24.6757
11	PCI(py) = PCI on last day of previous tariff year	Trans. 124							24.6757
12	SBI Upper(t-1)	Trans. 124							0.0000
13	ATS Targeting to Voice Grade	Exhibit 1.3-3, Line 7							0
14	Exogenous Cost Change factor for SBI	1 + (Line 13 / Line 8 Col. E)							1.0000
15	SBI(t-1) = Immed. preceeding SBI	Trans. 124							0.0000
16	Sum[ V * P(t) / P(t-1) ] = SBI wtd. price ratio	Col. G Line 8 / Col. F Line 8							1.0000
17	SBI(t) = SBI(t-1)*Sum[V*P(t)/P(t-1)]	Line 15 * Line 16							0.0000
18	SBI Upper Limit	Line 9 * (Line 10 / Line 11) * 1.05							0.0000

Trans. 138  
Exhibit 3.3-12

Rate Elements	base period volumes 2002 A	prices at last PCI update B	current prices C	proposed prices D	revenue at last PCI update E = A * B	revenue at current prices F = A * C	revenue at proposed prices G = A * D	Index Calculation H
<b>High Capacity &amp; Other Service Category:</b>								
<b>DS 1 Non-Density Zone:</b>								
DS1 Entrance facility	0.00	91.72	91.72	91.72	0	0	0	
DS1 Direct Trunked Termination	0.00	100.74	100.74	100.74	0	0	0	
DS1 Direct Trunked Facility	0.00	39.07	39.07	39.07	0	0	0	
Mux DS1 to voice	0.00	263.00	263.00	263.00	0	0	0	
Mux DS1 to voice -- NRC	0	417.00	417.00	417.00	0	0	0	
DS1 Entrance Facility -- NRC	0	250.00	250.00	250.00	0	0	0	
DS1 Dir Tr. Transport, per 24 Trunks Activated	0	50.90	50.90	50.90	0	0	0	
DS1 Dir. Trk. Transport Activated, per service order	0	110.00	110.00	110.00	0	0	0	
SUB-TOTAL, DS1 Service					\$0	\$0	\$0	
<b>DS1 Subindex Calculation:</b>		<b>Source / Comments:</b>						
SBI(py) = SBI on last day of previous tariff year	Trans. 124							0.0000
Proposed PCI (Non-Exogenous Only)	Exhibit 2.3-2, Line 11							24.6757
PCI(py) = PCI on last day of previous tariff year	Trans. 124							24.6757
SBI Upper(t-1)	Trans. 124							0.0000
ATS Targeting to DS1	Exhibit 1.3-3, Line 8							0
Exogenous Cost Change factor for SBI	1 + (Line 11 / Line 6 Col. E)							1.0000
SBI(t-1) = Immed. preceeding SBI	Trans. 124							0.0000
Sum[ V * P(t) / P(t-1) ] = SBI wtd. price ratio	Col. G Line 6 / Col. F Line 6							1.0000
SBI(t) = SBI(t-1)*Sum[V*P(t)/P(t-1)]	Line 13 * Line 14							0.0000
SBI Upper Limit	Line 7 * (Line 8 / Line 9) * 1.05							0.0000

Trans. 138  
Exhibit 3.3-13

Exhibit 3.3-13

Rate Elements		base period volumes 2002 A	prices at last PCI update B	current prices C	proposed prices D	revenue at last PCI update E = A * B	revenue at current prices F = A * C	revenue at proposed prices G = A * D	Index Calculation H
<b>DS 3 Non-Density Zone:</b>									
1	DS3 Entrance facility	0				0	0	0	
2	DS3 Direct Trunked Termination	0				0	0	0	
3	DS3 Direct Trunked Facility	0				0	0	0	
4	Mux DS3 to DS1, per month	0.00	1,406.16	1,406.16	1,406.16	0	0	0	
5	Mux DS3 to DS1 -- NRC	0.00	1,297.00	1,297.00	1,297.00	0	0	0	
6	DS3 Entrance Facility -- NRC	0				0	0	0	
7	DS3 Dir Tr. Transport, per 24 Trunks Activated	0	50.90	50.90	50.90	0	0	0	
8	DS3 Dir. Trk. Transport Activated, per service order	0				0	0	0	
9	SUB-Total, DS3 Service					\$0	\$0	\$0	
<b>DS3 Subindex Calculation:</b>		<b>Source / Comments:</b>							
10	SBI(py) = SBI on last day of previous tariff year	Trans. 124 0.0000							
11	Proposed PCI (Non-Exogenous Only)	Exhibit 2.3-2, Line 11 24.6757							
12	PCI(py) = PCI on last day of previous tariff year	Trans. 124 24.6757							
13	SBI Upper(t-1)	Trans. 124 0.00000							
14	ATS Targeting to DS3	Exhibit 1.3-3, Line 9 0							
15	Exogenous Cost Change factor for SBI	1 + (Line 14 / Line 9 Col. E) 1.0000							
16	SBI(t-1) = Immed. preceeding SBI	Trans. 124 0.0000							
17	Sum[ V * P(t) / P(t-1) ] = SBI wtd. price ratio	Col. G Line 9 / Col. F Line 9 1.0000							
18	SBI(t) = SBI(t-1)*Sum[V*P(t)/P(t-1)]	Line 16 * Line 17 0.0000							
19	SBI Upper Limit	Line 10 * (Line 11 / Line 12) * 1.05 0.0000							

Trans. 138  
Exhibit 3.3-14

Rate Elements	base period volumes 2002 A	prices at last PCI update B	current prices C	proposed prices D	revenue at last PCI update E = A * B	revenue at current prices F = A * C	revenue at proposed prices G = A * D	Index Calculation H
<b>Other</b>								
no services currently provided					0	0	0	
SUB-TOTAL, Other High Cap					\$0	\$0	\$0	
SUB-TOTAL, High Capacity & Other					\$0	\$0	\$0	
<b>High Cap &amp; Other SBI Calculation:</b>		<b>Source / Comments:</b>						
SBI(py) = SBI on last day of previous tariff year		Trans. 124						0.0000
Proposed PCI (Non-Exogenous Only)		Exhibit 2.3-2, Line 11						24.6757
PCI(py) = PCI on last day of previous tariff year		Trans. 124						24.6757
SBI Upper(t-1)		Trans. 124						0.0000
ATS Targeting to High Capacity		Exhibit 1.3-3, Sum of Lines 8..10						0
Exogenous Cost Change factor for SBI		1 + (Line 8 / Line 3 Col. E)						1.0000
SBI(t-1) = Immed. preceeding SBI		Trans. 124						0.0000
Sum[ V * P(t) / P(t-1) ] = SBI wtd. price ratio		Col. G Line 3 / Col. F Line 3						1.0000
SBI(t) = SBI(t-1)*Sum[V*P(t)/P(t-1)]		Line 10 * Line 11						0.0000
SBI Upper Limit		Line 4 * (Line 5 / Line 6) * 1.05						0.0000
GRAND TOTAL, Trunking Basket					\$45,813	\$45,813	\$45,813	
<b>Trunking Basket API Calculation:</b>		<b>Source / Comments:</b>						
API(t-1) = Immediately Preceeding API		Trans. 124						24.6755
[SUM (v) * ( P(t) / P(t-1) ) ] = API wtd.price ratio		Col. G Line 14 / Col. F Line 14						1.0000
API(t) = API(t-1) * [SUM(v) * (P(t)/P(t-1))]		Line 15 * Line 16						24.6755



Trans. 138  
Exhibit 3.3-15

Rate Elements

VG/WATS/Metallic/Teleg. SBI Calculation:		Source / Comments:	
16	SBI(py) = SBI on last day of previous tariff year	Trans. 124	99.0272
17	Proposed PCI (Non-Exogenous Only)	Exhibit 2.3-2, Line 11	96.9551
18	PCI(py) = PCI on last day of previous tariff year	Trans. 124	102.2021
19	SBI Upper(t-1)	Trans. 124	131.3840
20	Exogenous Change Targeted to Voice Grade	Exhibit 1.3-2, Line 21	0
21	Undesignated Exog. Chg for Special Access Basket	Exhibit 1.3-2, Line 36	(58,153)
22	Exogenous Cost Change factor for SBI	1 + (Line 20 / Line 15 Col. E) + (Line 21 / Exhibit 3.3-19 Line 63 Col. E)	0.8369
23	SBI(t-1) = Immed. preceeding SBI	Trans. 124	99.0272
24	Sum[ V * P(t) / P(t-1) ] = SBI wtd. price ratio	Col. G Line 15 / Col. F Line 15	0.8289
25	SBI(t) = SBI(t-1)*Sum[V*P(t)/P(t-1)]	Line 23 * Line 24	82.0822
26	SBI Upper Limit	Line 16 * (Line 17 / Line 18) * 1.05	82.5540

**Citizens Telecommunications Companies - Group #3**

Special Access Basket

Rate Element Detail

Trans. 138  
Exhibit 3.3-16

Rate Elements	base period volumes 2002 A	prices at last PCI update B	current prices C	proposed prices D	revenue at last PCI update E = A * B	revenue at current prices F = A * C	revenue at proposed prices G = A * D	Index Calculation H
<b>Audio/Video Service Category:</b>								
1 no services currently provided					0	0	0	
2 SUB-TOTAL, Audio/Video					\$0	\$0	\$0	
<b>Audio/Video SBI Calculation:</b>								
3 SBI(py) = SBI on last day of previous tariff year								0.0000
4 Proposed PCI (Non-Exogenous Only)								96.9551
5 PCI(py) = PCI on last day of previous tariff year								102.2021
6 SBI Upper(t-1)								0.0000
7 Exogenous Change Targeted to Audio/Video								0
8 Undesignated Exog. Chg for Special Access Basket								(58,153)
9 Exogenous Cost Change factor for SBI								1.0000
10 SBI(t-1) = Immed. preceeding SBI								0.0000
11 Sum[ V * P(t) / P(t-1) ] = SBI wtd. price ratio								1.0000
12 SBI(t) = SBI(t-1)*Sum[V*P(t)/P(t-1)]								0.0000
13 SBI Upper Limit								0.0000

**Source / Comments:**

Trans. 124  
Exhibit 2.3-2, Line 11  
Trans. 124  
Trans. 124  
Exhibit 1.3-2, Line 27  
Exhibit 1.3-2, Line 36  
1 + (Line 7 / Line 2 Col. E) + (Line 8 / Exhibit 3.3-19 Line 63 Col. E)  
Trans. 124  
Col. G Line 2 / Col. F Line 2  
Line 10 \* Line 11  
Line 3 \* (Line 4 / Line 5) \* 1.05

Special Access Basket  
Rate Element Detail

Trans. 138  
Exhibit 3.3-17

	Rate Elements	base period volumes 2002 A	prices at last PCI update B	current prices C	proposed prices D	revenue at last PCI update E = A * B	revenue at current prices F = A * C	revenue at proposed prices G = A * D	Index Calculation H
<b>High Capacity/DDS Service Category:</b>									
<b>DS 1 Non-Density Zone:</b>									
1	DS1 Channel Termination	810	180.00	180.00	150.00	145,800	145,800	121,500	
2	DS1 Channel Mileage Termination	754	100.00	100.00	60.04	75,400	75,400	45,270	
3	DS1 Channel Mileage Facility	2,125	31.67	31.67	25.62	67,284	67,284	54,431	
4	DS1 Channel Termination NRC per termination	0	250.00	250.00	415.00	0	0	0	
5	DS1 Channel Termination NRC per order	0	84.00	84.00	130.59	0	0	0	
6	Mux DS1 to voice	0	263.00	263.00	263.00	0	0	0	
7	Mux DS1 to voice NRC	0	417.00	417.00	417.00	0	0	0	
8	Mux DS1 to DS0	0	263.00	263.00	263.00	0	0	0	
9	Mux DS1 to DS0 NRC	0	417.00	417.00	417.00	0	0	0	
10	SUB-TOTAL, DS1 Service					\$288,484	\$288,484	\$221,201	
<b>DS1 Subindex Calculation:</b>		<b>Source / Comments:</b>							
11	SBI(py) = SBI on last day of previous tariff year	Trans. 124							119.5058
12	Proposed PCI (Non-Exogenous Only)	Exhibit 2.3-2, Line 11							96.9551
13	PCI(py) = PCI on last day of previous tariff year	Trans. 124							102.2021
14	SBI Upper(t-1)	Trans. 124							120.6879
15	Exogenous Change Targeted to Hi Cap	Exhibit 1.3-2, Line 33							0
16	Undesignated Exog. Chg for Special Access Basket	Exhibit 1.3-2, Line 36							(58.153)
17	Exogenous Cost Change factor for SBI	1 + (Line 15 / Exhibit 3.3-19Line 51 Col. E) + (Line 16 / Exhibit 3.3-19 Line 63 Col. E)							0.8369
18	SBI(t-1) = Immed. preceeding SBI	Trans. 124							119.5058
19	Sum[ V * P(t) / P(t-1) ] = SBI wtd. price ratio	Col. G Line 10 / Col. F Line 10							0.7668
20	SBI(t) = SBI(t-1)*Sum[V*P(t)/P(t-1)]	Line 18 * Line 19							91.6334
21	SBI Upper Limit	Line 11 * (Line 12 / Line 13) * 1.05							99.6260

Trans. 138  
Exhibit 3.3-18

Exhibit 3.3-18

Rate Elements	base period volumes 2002 A	prices at last PCI update B	current prices C	proposed prices D	revenue at last PCI update E = A * B	revenue at current prices F = A * C	revenue at proposed prices G = A * D	Index Calculation H
<b>DS 3 Non-Density Zone:</b>								
1 DS3 Channel Termination	11	1,505.00	1,505.00	1,200.00	16,555	16,555	13,200	
2 DS3 Channel Mileage Termination	11	950.00	950.00	850.00	10,450	10,450	9,350	
3 DS3 Channel Mileage Facility	32	128.00	128.00	100.00	4,083	4,083	3,190	
4 DS3 Channel Termination NRC per termination	0	3,410.00	3,410.00	3,410.00	0	0	0	
5 DS3 Channel Termination NRC per order	0	415.00	415.00	415.00	0	0	0	
6 Mux DS3 to DS1	0	1,406.16	1,406.16	1,406.16	0	0	0	
7 Mux DS3 to DS1 NRC	0	1,297.00	1,297.00	1,297.00	0	0	0	
8 SUB-Total, DS3 Service					\$31,088	\$31,088	\$25,740	
<b>DS3 Subindex Calculation:</b>		<b>Source / Comments:</b>						
9 SBI(py) = SBI on last day of previous tariff year	Trans. 124							100.0000
10 Proposed PCI (Non-Exogenous Only)	Exhibit 2.3-2, Line 11							96.9551
11 PCI(py) = PCI on last day of previous tariff year	Trans. 124							102.2021
12 SBI Upper(t-1)	Trans. 124							105.0000
13 Exogenous Change Targeted to Hi Cap	Exhibit 1.3-2, Line 33							0
14 Undesignated Exog. Chg for Special Access Basket	Exhibit 1.3-2, Line 36							(58,153)
15 Exogenous Cost Change factor for SBI	1 + (Line 13 / Exhibit 3.3-19Line 51 Col. E) + (Line 14 / Exhibit 3.3-19 Line 63 Col. E)							0.8369
16 SBI(t-1) = Immed. preceeding SBI	Trans. 124							100.0000
17 Sum[ V * P(t) / P(t-1) ] = SBI wtd. price ratio	Col. G Line 8 / Col. F Line 8							0.8280
18 SBI(t) = SBI(t-1)*Sum[V*P(t)/P(t-1)]	Line 16 * Line 17							82.7967
19 SBI Upper Limit	Line 9 * (Line 10 / Line 11) * 1.05							83.3655

**Citizens Telecommunications Companies - Group #3**

Special Access Basket

Rate Element Detail

Trans. 138  
Exhibit 3.3-19

Rate Elements	base period volumes 2002 A	prices at last PCI update B	current prices C	proposed prices D	revenue at last PCI update E = A * B	revenue at current prices F = A * C	revenue at proposed prices G = A * D	Index Calculation H
<b>DDS &amp; Other</b>								
1 DDS Channel Termination 2.4 Kbps	0	23.05	23.05	23.05	0	0	0	
2 DDS Channel Termination 4.8 Kbps	0	23.05	23.05	23.05	0	0	0	
3 DDS Channel Termination 9.6 Kbps	20	23.05	23.05	23.05	461	461	461	
4 DDS Channel Termination 19.2 Kbps	0	23.05	23.05	23.05	0	0	0	
5 DDS Channel Termination 56 Kbps	416	23.05	23.05	23.05	9,589	9,589	9,589	
6 DDS Channel Termination 64 Kbps	0	23.05	23.05	23.05	0	0	0	
7 OC-3 Channel Termination	0	3,200.00	3,200.00	3,200.00	0	0	0	
8 OC-3c Channel Termination	0	3,000.00	3,000.00	3,000.00	0	0	0	
9 DDS Channel Mileage Termination 2.4 Kbps	0	16.79	16.79	16.79	0	0	0	
10 DDS Channel Mileage Termination 4.8 Kbps	0	16.79	16.79	16.79	0	0	0	
11 DDS Channel Mileage Termination 9.6 Kbps	20	16.79	16.79	16.79	336	336	336	
12 DDS Channel Mileage Termination 19.2 Kbps	0	16.79	16.79	16.79	0	0	0	
13 DDS Channel Mileage Termination 56 Kbps	428	33.60	33.60	33.60	14,381	14,381	14,381	
14 DDS Channel Mileage Termination 64 Kbps	0	33.60	33.60	33.60	0	0	0	
15 OC-3 Channel Mileage Termination	0	2,000.00	2,000.00	2,000.00	0	0	0	
16 OC-3c Channel Mileage Termination	0	2,000.00	2,000.00	2,000.00	0	0	0	
17 DDS Channel Mileage Facility 2.4 Kbps	0	3.00	3.00	3.00	0	0	0	
18 DDS Channel Mileage Facility 4.8 Kbps	0	3.00	3.00	3.00	0	0	0	
19 DDS Channel Mileage Facility 9.6 Kbps	75	3.00	3.00	3.00	224	224	224	
20 DDS Channel Mileage Facility 19.2 Kbps	0	3.00	3.00	3.00	0	0	0	
21 DDS Channel Mileage Facility 56 Kbps	1,192	6.00	6.00	6.00	7,154	7,154	7,154	
22 DDS Channel Mileage Facility 64 Kbps	0	6.00	6.00	6.00	0	0	0	
23 OC-3 Channel Mileage Facility	0	280.00	280.00	280.00	0	0	0	
24 OC-3c Channel Mileage Facility	0	280.00	280.00	280.00	0	0	0	
25 DDS Channel Termination 2.4 Kbps NRC	0	250.00	250.00	250.00	0	0	0	
26 DDS Channel Termination 4.8 Kbps NRC	0	250.00	250.00	250.00	0	0	0	
27 DDS Channel Termination 9.6 Kbps NRC	0	250.00	250.00	250.00	0	0	0	
28 DDS Channel Termination 19.2 Kbps NRC	0	250.00	250.00	250.00	0	0	0	
29 DDS Channel Termination 56 Kbps NRC	0	250.00	250.00	250.00	0	0	0	
30 DDS Channel Termination 64 Kbps NRC	0	250.00	250.00	250.00	0	0	0	
31 DDS Channel Termination NRC per order	0	110.00	110.00	110.00	0	0	0	
32 OC-3 to DS3 Multiplexing	0	1,500.00	1,500.00	1,500.00	0	0	0	
33 OC-3 to DS1 Multiplexing	0	1,800.00	1,800.00	1,800.00	0	0	0	
34 OC-3 to DS3 Multiplexing NRC	0	1,297.00	1,297.00	1,297.00	0	0	0	
35 OC-3 to DS1 Multiplexing NRC	0	1,297.00	1,297.00	1,297.00	0	0	0	
36 NID Replacement NRC	0	99.00	99.00	99.00	0	0	0	
32 Service Date Change - NRC	0	150.00	150.00	150.00	0	0	0	
33 Design Change Charge - NRC	0	150.00	150.00	150.00	0	0	0	
34 Cancellation Charge - NRC	0	402.75	402.75	402.75	0	0	0	
35 Add'l Engineering, per 1/2 hour, Basic	0	35.00	35.00	35.00	0	0	0	
36 Add'l Engineering, per 1/2 hour, Overtime	0	52.50	52.50	52.50	0	0	0	
37 Add'l Engineering, per 1/2 hour, Premium	0	70.00	70.00	70.00	0	0	0	
38 Add'l Labor, per 1/2 hour per technician, Basic	0	23.51	23.51	23.51	0	0	0	
39 Add'l Labor, per 1/2 hour per technician, Overtime	0	35.27	35.27	35.27	0	0	0	
40 Add'l Labor, per 1/2 hour per technician, Premium	0	47.02	47.02	47.02	0	0	0	
41 Add'l Testing, per 1/2 hour per technician, Basic	0	23.51	23.51	23.51	0	0	0	

### Rate Element Detail

Exhibit 3.3-19

		base period volumes 2002	prices at last PCI update	current prices	proposed prices	revenue at last PCI update	revenue at current prices	revenue at proposed prices	Index Calculation
	Rate Elements	A	B	C	D	E = A * B	F = A * C	G = A * D	H
42	Add'l Testing, per 1/2 hour per technician, Overtime	0	35.27	35.27	35.27	0	0	0	
43	Add'l Testing, per 1/2 hour per technician, Premium	0	47.02	47.02	47.02	0	0	0	
44	Standby, per 1/2 hour per technician, Basic	0	23.51	23.51	23.51	0	0	0	
45	Standby, per 1/2 hour per technician, Overtime	0	35.27	35.27	35.27	0	0	0	
46	Standby, per 1/2 hour per technician, Premium	0	47.02	47.02	47.02	0	0	0	
47	Programming, per 1/2 hour per programmer, Basic	0	23.51	23.51	23.51	0	0	0	
48	Programming, per 1/2 hour per programmer, Overtime	0	35.27	35.27	35.27	0	0	0	
49	Programming, per 1/2 hour per programmer, Premium	0	47.02	47.02	47.02	0	0	0	
50	SUB-TOTAL, Other High Cap & DDS					\$32,145	\$32,145	\$32,145	
51	SUB-TOTAL, High Capacity/DDS					\$351,718	\$351,718	\$279,086	
	<b>High Cap/DDS SBI Calculation:</b>		<b>Source / Comments:</b>						
52	SBI(py) = SBI on last day of previous tariff year		Trans. 124						116.9403
53	Proposed PCI (Non-Exogenous Only)		Exhibit 2.3-2, Line 11						96.9551
54	PCI(py) = PCI on last day of previous tariff year		Trans. 124						102.2021
55	SBI Upper(t-1)		Trans. 124						122.4078
56	Exogenous Change Targeted to Hi Cap		Exhibit 1.3-2, Line 33						0
57	Undesignated Exog. Chg for Special Access Basket		Exhibit 1.3-2, Line 36						(58,153)
58	Exogenous Cost Change factor for SBI		1 + (Line 56 / Line 51 Col. E) + (Line 57 / Line 63 Col. E)						0.8369
59	SBI(t-1) = Immed. preceeding SBI		Trans. 124						116.9403
60	Sum[ V * P(t) / P(t-1) ] = SBI wtd. price ratio		Col. G Line 51 / Col. F Line 51						0.7935
61	SBI(t) = SBI(t-1)*Sum[V*P(t)/P(t-1)]		Line 59 * Line 60						92.7915
62	SBI Upper Limit		Line 52 * (Line 53 / Line 54) * 1.05						97.4873
63	GRAND TOTAL, Special Access Basket					\$356,591	\$356,591	\$283,126	
	<b>Special Access Basket API Calculation:</b>		<b>Source / Comments:</b>						
64	API(t-1) = Immediately Preceeding API		Trans. 124						102.1981
65	[SUM (v) * ( P(t) / P(t-1) ) ] = API wtd.price ratio		Col. G Line 63 / Col. F Line 63						0.7940
66	API(t) = API(t-1) * [SUM(v) * (P(t)/P(t-1))]		Line 64 * Line 65						81.1433

**Citizens Telecommunications Companies - Group #4**

CMT Basket

Rate Element Detail

Trans. 138

Exhibit 3.4-1

Rate Elements	base period demand 2002 A	prices at last PCI update B	existing prices C	Maximum Allowed prices D	proposed prices E	revenues at last PCI update F = A * B	revenues at existing prices G = A * C	revenues at maximum prices H = A * D	revenues at proposed prices I = A * E
1 EUCL - Res. & SLB excl. Semi-Public, 2nd Res.	2,806,836	6.00	6.00	6.50	6.50	\$16,841,016	\$16,841,016	\$18,244,434	\$18,244,434
2 EUCL - Lifeline	54,730	6.00	6.00	6.50	6.50	\$328,380	\$328,380	\$355,745	\$355,745
3 EUCL - Secondary Residence	198,339	7.00	7.00	7.00	7.00	\$1,388,373	\$1,388,373	\$1,388,373	\$1,388,373
4 EUCL - BRI ISDN	2,837	7.00	7.00	7.00	7.00	\$19,859	\$19,859	\$19,859	\$19,859
5 EUCL - MLB & Centrex incl. Coin, excl. BRI ISDN	702,303	9.20	9.20	9.20	9.20	\$6,461,188	\$6,461,188	\$6,461,188	\$6,461,188
6 EUCL - PRI ISDN	48	46.00	46.00	46.00	46.00	\$2,208	\$2,208	\$2,208	\$2,208
7 EUCL - Special Access Surcharge	3,536	25.00	25.00	25.00	25.00	\$88,400	\$88,400	\$88,400	\$88,400
8 Port - BRI ISDN	2,837	2.00	2.00	2.00	2.00	\$5,674	\$5,674	\$5,674	\$5,674
9 Port - PRI ISDN	48	9.56	9.56	9.56	9.56	\$459	\$459	\$459	\$459
10 Subtotal EUCL Lines or Revenue	3,765,285					\$25,135,556	\$25,135,556	\$26,566,339	\$26,566,339
11 PICC - MLB incl. Coin	547,694	4.31	4.31	4.31	4.31	\$2,360,561	\$2,360,561	\$2,360,561	\$2,360,561
12 PICC - Centrex (groups of 9+ lines)	53,148	0.48	0.48	0.48	0.48	\$25,452	\$25,452	\$25,452	\$25,452
13 PICC - Centrex (groups of 8 lines)	4,232	0.54	0.54	0.54	0.54	\$2,280	\$2,280	\$2,280	\$2,280
14 PICC - Centrex (groups of 7 lines)	4,081	0.62	0.62	0.62	0.62	\$2,513	\$2,513	\$2,513	\$2,513
15 PICC - Centrex (groups of 6 lines)	5,292	0.72	0.72	0.72	0.72	\$3,801	\$3,801	\$3,801	\$3,801
16 PICC - Centrex (groups of 5 lines)	6,790	0.86	0.86	0.86	0.86	\$5,853	\$5,853	\$5,853	\$5,853
17 PICC - Centrex (groups of 4 lines)	7,459	1.08	1.08	1.08	1.08	\$8,037	\$8,037	\$8,037	\$8,037
18 PICC - Centrex (groups of 3 lines)	7,812	1.44	1.44	1.44	1.44	\$11,223	\$11,223	\$11,223	\$11,223
19 PICC - Centrex (groups of 2 lines)	6,770	2.16	2.16	2.16	2.16	\$14,589	\$14,589	\$14,589	\$14,589
20 PICC - PRI ISDN	0	21.55	21.55	21.55	21.55	\$0	\$0	\$0	\$0
21 Subtotal PICC Lines or Revenue	643,278					\$2,434,310	\$2,434,310	\$2,434,310	\$2,434,310
22 CCL Premium Terminating MOU	562,894,604	0.00000000	0.00000000	0.00000000	0.00000000	\$0	\$0	\$0	\$0
24 CCL Non Premium Terminating MOU	0	0.00000000	0.00000000	0.00000000	0.00000000	\$0	\$0	\$0	\$0
23 CCL Premium Originating MOU	241,240,544	0.00000000	0.00000000	0.00000000	0.00000000	\$0	\$0	\$0	\$0
25 CCL Non Premium Originating MOU	0	0.00000000	0.00000000	0.00000000	0.00000000	\$0	\$0	\$0	\$0
26 Total CCL MOU or Revenues	804,135,148					\$0	\$0	\$0	\$0
27 Total CMT Basket Revenues excluding USAC Receipts						\$27,569,866	\$27,569,866	\$29,000,649	\$29,000,649
28 USAC Receipts	3,765,285					\$3,878,533	\$3,878,533	\$3,211,411	\$3,211,411
29 CMT per line Revenues						\$31,353,867	\$31,353,867	\$32,117,527	\$32,117,527
30 Other CMT revenues						\$94,533	\$94,533	\$94,533	\$94,533
31 Total CMT Basket Revenues including USAC Receipts						\$31,448,400	\$31,448,400	\$32,212,060	\$32,212,060
32 Pooling Revenues Included in CMT per line Revenues						\$0	\$0	\$1,856,160	\$1,856,160
33 Total CMT Lines/CMT Rev. Per Line Excl. Pooling	3,765,285					8.327090	8.327090	8.036939	8.036939

**Citizens Telecommunications Companies - Group #4**

CMT Basket

USAC Support Detail

Trans. 138

Exhibit 3.4-2

Type of Support/Study Area		COSA A	base period demand 2002 B	Current Support Level C	Proposed Support Level D	Current Total Support E = B * C	Proposed Total Support F = B * D
Residence & Single Line Business							
1	CTC of Nebraska - Fort Kearney	CTFK	504,786	1.4668	1.1852	740,420	598,272
2	CTC of Illinois	CTIL	1,129,643	1.4148	1.1350	1,598,219	1,282,145
3	CTC of Minnesota - Lakes	CTLK	1,385,478	0.8516	0.6594	1,179,873	913,584
4	CTC of Minnesota - South	CTSO	42,835	7.5038	8.8991	321,425	381,193
5	Total Residence & Single Line Business		3,062,742			3,839,937	3,175,194
Multiline Business							
6	CTC of Nebraska - Fort Kearney	CTFK	186,677	0.0000	0.0000	0	0
7	CTC of Illinois	CTIL	241,370	0.0000	0.0000	0	0
8	CTC of Minnesota - Lakes	CTLK	269,082	0.0000	0.0000	0	0
9	CTC of Minnesota - South	CTSO	5,414	7.1289	6.6894	38,596	36,216
10	Total Multiline Business		702,543			38,596	36,216
11	Total for Tariff Unit		3,765,285			3,878,533	3,211,411



## Trans. 138

Exhibit 3.4-3

	base period volumes 2002	prices in effect at last PCI update	current prices	proposed prices	revenue at last PCI update E = A * B	revenue at current prices F = A * C	revenue at proposed prices G = A * D	Index Calculation H
Rate Elements	A	B	C	D	E = A * B	F = A * C	G = A * D	H
<b>Local Switching Service Category:</b>								
1 LS1 Premium Local Switching per Minute	5,968,468	0.00641000	0.00641000	0.00641000	38,258	38,258	38,258	
2 LS2 Premium Local Switching per Minute	798,166,680	0.00641000	0.00641000	0.00641000	5,116,248	5,116,248	5,116,248	
3 Non Premium Local Switching per Minute	0	0.00288500	0.00288500	0.00288500	0	0	0	
4 FGA Usage Sensitive Credit Allw.	0	0.00000000	0.00000000	0.00000000	0	0	0	
5 Switched 56Kpbs	0	0.00641000	0.00641000	0.00641000	0	0	0	
6 Network Blocking - per Blocked Call (FGB, FGC, FGD &	0	10.00	10.00	10.00	0	0	0	
7 IC CIC Consolidation Charge	0	1.30	1.30	1.30	0	0	0	
8 Agent List, NRC	0	50.00	50.00	50.00	0	0	0	
9 Agent List, Initial, per Account	0	0.03	0.03	0.03	0	0	0	
10 Agent List, Allocation, per Listing	0	0.03	0.03	0.03	0	0	0	
11 Snapshot List, NRC	0	75.00	75.00	75.00	0	0	0	
12 Snapshot List, per Listing	0	0.05	0.05	0.05	0	0	0	
13 EU Valid List, Standard	0	0.0340	0.0340	0.0340	0	0	0	
14 EU Valid List, Admin Fee	0	78.00	78.00	78.00	0	0	0	
15 EU Valid List, Special Sort	0	0.0540	0.0540	0.0540	0	0	0	
16 Operator Transfer Service	0	0.20	0.20	0.20	0	0	0	
17 NXX Translation NRC, per order	0	221.00	221.00	221.00	0	0	0	
18 500 NXX Translation per end office	0	221.00	221.00	221.00	0	0	0	
19 500 NXX Translation Addl NXX	0	0.00	0.00	0.00	0	0	0	
20 Coin Supervision	0	2.10	2.10	2.10	0	0	0	
21 900 Blocking--Residence--Add Blocking	0	5.00	5.00	5.00	0	0	0	
22 900 Blocking--Residence--Remove Blocking	0	5.00	5.00	5.00	0	0	0	
23 900 Blocking--Business--Add Blocking	0	15.00	15.00	15.00	0	0	0	
24 900 Blocking--Business--Remove Blocking	0	15.00	15.00	15.00	0	0	0	
25 International Blocking	0	19.95	19.95	19.95	0	0	0	
26 SUB-TOTAL, Local Switching					\$5,154,506	\$5,154,506	\$5,154,506	
<b>SBI Calculation:</b>								
27 SBI(py) = SBI on last day of previous tariff year	Source / Comments:							32.4091
28 Proposed PCI (Non-Exogenous Only)	Trans. 124							36.4262
29 PCI(py) = PCI on last day of previous tariff year	Exhibit 2.4-2, Line 11							36.4262
30 SBI Upper(t-1)	Trans. 124							34.0296
31 ATS Targeting to Switching	Exhibit 1.4-3, Line 1							0
32 Exogenous Cost Change factor for SBI	1 + (Line 31 / Line 26 Col. E)							1.0000
33 SBI(t-1) = Immed. preceeding SBI	Trans. 124							32.4091
34 Sum[ V * P(t) / P(t-1) ] = SBI wtd. price ratio	Col. G Line 26 / Col. F Line 26							1.0000
35 SBI(t) = SBI(t-1)*Sum[V*P(t)/P(t-1)]	Line 33 * Line 34							32.4091
36 SBI Upper Limit	Line 27 * (Line 28 / Line 29) * 1.05							34.0296

Trans. 138

### Traffic Sensitive Basket

Exhibit 3.4-4

### Rate Element Detail

[illegible]

#### Citizens Telecommunications Companies - Group #4

Trans. 138

### Traffic Sensitive Basket

Exhibit 3.4-5

### Rate Element Detail

	base period volumes	prices in effect at last PCI update	current prices	proposed prices	revenue at last PCI update	revenue at current prices	revenue at proposed prices	Index Calculation
Rate Elements	A	B	C	D	E = A * B	F = A * C	G = A * D	H
<b>800 Data Base - Vertical Features</b>								
1 no services currently provided					0	0	0	
2 SUB-TOTAL, 800 DB Vertical Features					\$0	\$0	\$0	
<b>SBI Calculation:</b>		<b>Source / Comments:</b>						
3 SBI(py) = SBI on last day of previous tariff year		Trans. 124						0.0000
4 Proposed PCI (Non-Exogenous Only)		Exhibit 2.4-2, Line 11						36.4262
5 PCI(py) = PCI on last day of previous tariff year		Trans. 124						36.4262
6 SBI Upper(t-1)		Trans. 124						0.0000
7 Undesig Exog Chg Targeted to Database Access		Exhibit 1.4-2, Line 4						688
8 Exogenous Cost Change factor for SBI		1 + (Line 7 / Exhibit 3.4-6 Line 4 Col. E)						1.0000
9 SBI(t-1) = Immed. preceeding SBI		Trans. 124						0.0000
10 Sum[ V * P(t) / P(t-1) ] = SBI wtd. price ratio		Col. G Line 2 / Col. F Line 2						1.0000
11 SBI(t) = SBI(t-1)*Sum[V*P(t)/P(t-1)]		Line 9 * Line 10						0.0000
12 SBI Upper Limit		Line 3 * (Line 4 / Line 5) * 1.05						0.0000

### Rate Element Detail

Exhibit 3.4-5

Rate Element Details		base period volumes 2002 A	prices in effect at last PCI update B	current prices C	proposed prices D	revenue at last PCI update E = A * B	revenue at current prices F = A * C	revenue at proposed prices G = A * D	Index Calculation H
<b>800 Data Base - Vertical Features</b>									
1	no services currently provided					0	0	0	
2	<b>SUB-TOTAL, 800 DB Vertical Features</b>					<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	
<b>SBI Calculation:</b>		<b>Source / Comments:</b>							
3	SBI(py) = SBI on last day of previous tariff year	Trans. 124							0.0000
4	Proposed PCI (Non-Exogenous Only)	Exhibit 2.4-2, Line 11							36.4262
5	PCI(py) = PCI on last day of previous tariff year	Trans. 124							36.4262
6	SBI Upper(t-1)	Trans. 124							0.0000
7	Undesig Exog Chg Targeted to Database Access	Exhibit 1.4-2, Line 4							688
8	Exogenous Cost Change factor for SBI	1 + (Line 7 / Exhibit 3.4-6 Line 4 Col. E)							1.0000
9	SBI(t-1) = Immed. preceeding SBI	Trans. 124							0.0000
10	Sum[ V * P(t) / P(t-1) ] = SBI wtd. price ratio	Col. G Line 2 / Col. F Line 2							1.0000
11	SBI(t) = SBI(t-1)*Sum[V*P(t)/P(t-1)]	Line 9 * Line 10							0.0000
12	SBI Upper Limit	Line 3 * (Line 4 / Line 5) * 1.05							0.0000

Trans. 138  
Exhibit 3.4-6

Exhibit 3.4-6

Exhibit 3.4-6

Rate Element Detail		base period volumes 2002 A	prices in effect at last PCI update B	current prices C	proposed prices D	revenue at last PCI update E = A * B	revenue at current prices F = A * C	revenue at proposed prices G = A * D	Index Calculation H
<b>Database Access</b>									
1	800 DB Query Charge	73,987,765	0.00898220	0.00898220	0.00899149	664,573	664,573	665,260	
2	LNP Access Query Charge	0	0.02000000	0.02000000	0.02000000	0	0	0	
3	SUB-TOTAL, 800 Database Basic					\$664,573	\$664,573	\$665,260	
4	SUB-TOTAL, Database Access					\$664,573	\$664,573	\$665,260	
<b>SBI Calculation:</b>		<b>Source / Comment</b>							
5	SBI(py) = SBI on last day of previous tariff year	Trans. 124							90.9429
6	Proposed PCI (Non-Exogenous Only)	Exhibit 2.4-2, Line 11							36.4262
7	PCI(py) = PCI on last day of previous tariff year	Trans. 124							36.4262
8	SBI Upper(t-1)	Trans. 124							94.9842
9	Exogenous Change Targeted to Database Access	Exhibit 1.4-2, Line 4							688
10	Exogenous Cost Change factor for SBI	1 + (Line 9 / Line 4 Col. E)							1.0010
11	SBI(t-1) = Immed. preceeding SBI	Trans. 124							90.9429
12	Sum[ V * P(t) / P(t-1) ] = SBI wtd. price ratio	Col. G Line 4 / Col. F Line 4							1.0010
13	SBI(t) = SBI(t-1)*Sum[V*P(t)/P(t-1)]	Line 11 * Line 12							91.0370
14	SBI Upper Limit	Line 5 * (Line 6 / Line 7) * 1.05							95.5888

### Rate Element Detail

Exhibit 3.4-7

Rate Element		base period volumes 2002 A	prices in effect at last PCI update B	current prices C	proposed prices D	revenue at last PCI update E = A * B	revenue at current prices F = A * C	revenue at proposed prices G = A * D	Index Calculation H
<b>Billing Name &amp; Address</b>									
1	BNA per order	0	33.67	33.67	28.00	0	0	0	
2	BNA Found/Each	0	0.29	0.29	0.40	0	0	0	
3	BNA Not Found/Each	0	0.32	0.32	0.40	0	0	0	
4	Data Gathering, Processing Fee	0	0.18	0.18	0.18	0	0	0	
5	<b>SUB-TOTAL, BNA</b>					<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	
<b>SBI Calculation:</b>		<b>Source / Comments:</b>							
6	SBI(py) = SBI on last day of previous tariff year	Trans. 124							0.0000
7	Proposed PCI (Non-Exogenous Only)	Exhibit 2.4-2, Line 11							36.4262
8	PCI(py) = PCI on last day of previous tariff year	Trans. 124							36.4262
9	SBI Upper(t-1)	Trans. 124							0.0000
10	Exogenous Change Targeted to BNA	Exhibit 1.4-2, Line 8							0
11	Exogenous Cost Change factor for SBI	1 + (Line 10 / Line 5 Col. E)							1.0000
12	SBI(t-1) = Immed. preceeding SBI	Trans. 124							0.0000
13	Sum[ V * P(t) / P(t-1) ] = SBI wtd. price ratio	Col. G Line 5 / Col. F Line 5							1.0000
14	SBI(t) = SBI(t-1)*Sum[V*P(t)/P(t-1)]	Line 12 * Line 13							0.0000
15	SBI Upper Limit	Line 6 * (Line 7 / Line 8) * 1.05							0.0000

### Rate Element Detail

Exhibit 3.4-8

Rate Element Details		base period volumes 2002 A	prices in effect at last PCI update B	current prices C	proposed prices D	revenue at last PCI update E = A * B	revenue at current prices F = A * C	revenue at proposed prices G = A * D	Index Calculation H
<b>Trunk Ports</b>									
1	Shared DS1 Port Charge - per MOU	526,711,583	0.00098718	0.00098718	0.00098718	519,961	519,961	519,961	
2	Multiplexers - (Trunk Side of End Office) - per MOU	526,711,583	0.00004000	0.00004000	0.00004000	21,068	21,068	21,068	
2	Dedicated VG (DSO) Port Charge	826.06	28.37	28.37	28.37	23,435	23,435	23,435	
3	Dedicated DS1 Port Charge	1,582.81	302.84	302.84	302.84	479,336	479,336	479,336	
4	Dedicated Port Charge Analog	0.00	28.91	28.91	28.91	0	0	0	
5	<b>SUB-TOTAL, Trunk Ports</b>					<b>\$1,043,801</b>	<b>\$1,043,801</b>	<b>\$1,043,801</b>	
<b>SBI Calculation:</b>		<b>Source / Comments:</b>							
6	SBI(py) = SBI on last day of previous tariff year	Trans. 124							97.4406
7	Proposed PCI (Non-Exogenous Only)	Exhibit 2.4-2, Line 11							36.4262
8	PCI(py) = PCI on last day of previous tariff year	Trans. 124							36.4262
9	SBI Upper(t-1)	Trans. 124							102.3127
10	ATS Targeting to Trunk Ports	Exhibit 1.4-3, Line 3							0
11	Exogenous Cost Change factor for SBI	1 + (Line 10 / Line 5 Col. E)							1.0000
12	SBI(t-1) = Immed. preceeding SBI	Trans. 124							97.4406
13	Sum[ V * P(t) / P(t-1) ] = SBI wtd. price ratio	Col. G Line 5 / Col. F Line 5							1.0000
14	SBI(t) = SBI(t-1)*Sum[V*P(t)/P(t-1)]	Line 12 * Line 13							97.4406
15	SBI Upper Limit	Line 6 * (Line 7 / Line 8) * 1.05							102.312

**Citizens Telecommunications Companies - Group #4**

Traffic Sensitive Basket

Rate Element Detail

Trans. 138

Exhibit 3.4-9

Rate Elements	base period volumes 2002 A	prices in effect at last PCI update B	current prices C	proposed prices D	revenue at last PCI update E = A * B	revenue at current prices F = A * C	revenue at proposed prices G = A * D	Index Calculation H
<b>STP Ports</b>								
1 Signalling Transfer Point Port Termination	0	544.04	544.04	544.04	0	0	0	
2 SUB-TOTAL, STP Ports					\$0	\$0	\$0	
<b>SBI Calculation:</b>								
3 SBI(py) = SBI on last day of previous tariff year								0.0000
4 Proposed PCI (Non-Exogenous Only)								36.4262
5 PCI(py) = PCI on last day of previous tariff year								36.4262
6 SBI Upper(t-1)								0.0000
7 ATS Targeting to STP Ports								0
8 Exogenous Cost Change factor for SBI								1.0000
9 SBI(t-1) = Immed. preceeding SBI								0.0000
10 Sum[ V * P(t) / P(t-1) ] = SBI wtd. price ratio								1.0000
11 SBI(t) = SBI(t-1)*Sum[V*P(t)/P(t-1)]								0.0000
12 SBI Upper Limit								0.0000
13 GRAND TOTAL, Traffic Sensitive Basket					\$6,865,956	\$6,865,956	\$6,866,643	
<b>Traffic Sensitive Basket API Calculation:</b>								
14 API(t-1) = Immediately Preceeding API								36.4262
15 [SUM (v)*P(t)/P(t-1)] = API wtd. price ratio								1.0001
16 API(t) = API(t-1) * [SUM(v) * (P(t)/P(t-1))]								36.4298

**Source / Comments:**

Trans. 124

Exhibit 2.4-2, Line 11

Trans. 124

Trans. 124

Exhibit 1.4-3, Line 4

1 + (Line 7 / Line 2 Col. E)

Trans. 124

Col. G Line 2 / Col. F Line 2

Line 9 \* Line 10

Line 3 \* (Line 4 / Line 5) \* 1.05

Trans. 138  
Exhibit 3.4-10

Rate Elements	base period volumes 2002 A	prices in effect at last PCI update B	current prices C	proposed prices D	revenue at last PCI update E = A * B	revenue at current prices F = A * C	revenue at proposed prices G = A * D	Index Calculation H
<b>Tandem Switched Transport Service Category:</b>								
Termination - per Termination, per minute	839,885,883	0.00055622	0.00055622	0.00055622	467,161	467,161	467,161	
Facility - per Mile, per minute	12,517,856,022	0.00005000	0.00005000	0.00005000	625,893	625,893	625,893	
Tandem Switching per minute	0	0.00000000	0.00000000	0.00000000	0	0	0	
Shared Mux DS3 to DS1, per MOU	0	0.00004000	0.00004000	0.00004000	0	0	0	
Voice Grade Tandem Trunk Port	0.00	28.91	28.91	28.91	0	0	0	
DS1 Tandem Trunk Port	0.00	302.84	302.84	302.84	0	0	0	
DS3 Tandem Trunk Port	0.00	8,479.52	8,479.52	8,479.52	0	0	0	
SUB-TOTAL, Tandem Switched Transport					\$1,093,054	\$1,093,054	\$1,093,054	
<b>Tandem Switched Transport SBI Calculation:</b>								
SBI(py) = SBI on last day of previous tariff year	Trans. 124							125.8914
Proposed PCI (Non-Exogenous Only)	Exhibit 2.4-2, Line 11							47.2388
PCI(py) = PCI on last day of previous tariff year	Trans. 124							47.2388
SBI Upper(t-1)	Trans. 124							128.4092
ATS Targeting to Tandem Transport	Exhibit 1.4-3, Line 6							0
Exogenous Cost Change factor for SBI	1 + (Line 13 / Line 8 Col. E)							1.0000
SBI(t-1) = Immed. preceeding SBI	Trans. 124							125.8914
Sum[ V * P(t) / P(t-1) ] = SBI wtd. price ratio	Col. G Line 8 / Col. F Line 8							1.0000
SBI(t) = SBI(t-1)*Sum[V*P(t)/P(t-1)]	Line 15 * Line 16							125.8914
SBI Upper Limit	Line 9 * (Line 10 / Line 11) * 1.02							128.4092



Trunking Basket  
Rate Element Detail

Trans. 138  
Exhibit 3.4-11

Rate Element Detail		base period volumes 2002 A	prices at last PCI update B	current prices C	proposed prices D	revenue at last PCI update E = A * B	revenue at current prices F = A * C	revenue at proposed prices G = A * D	Index Calculation H	
Rate Elements										
Voice Grade Service Category: Non-Density Zone										
1	VG Entrance facility -- 2 Wire	19.00	53.20	53.20	53.20	1,011	1,011	1,011		
2	VG Entrance facility -- 4 Wire	8.00	53.20	53.20	53.20	426	426	426		
3	VG Direct Trunked Termination	822.59	17.00	17.00	17.00	13,984	13,984	13,984		
4	VG Direct Trunked Facility	7,559.99	3.00	3.00	3.00	22,680	22,680	22,680		
5	VG Entrance Facility -- NRC	0	488.24	488.24	488.24	0	0	0		
6	VG Dir. Trk. Transport Activated, per service order	0	130.23	130.23	130.23	0	0	0		
7	SUB-TOTAL, Voice Grade					\$38,100	\$38,100	\$38,100		
Voice Grade SBI Calculation:		Source / Comments:								
8	SBI(py) = SBI on last day of previous tariff year	Trans. 124								53.0829
9	Proposed PCI (Non-Exogenous Only)	Exhibit 2.4-2, Line 11								47.2388
10	PCI(py) = PCI on last day of previous tariff year	Trans. 124								47.2388
11	SBI Upper(t-1)	Trans. 124								55.7370
12	ATS Targeting to Voice Grade	Exhibit 1.4-3, Line 7								0
13	Exogenous Cost Change factor for SBI	1 + (Line 12 / Line 7 Col. E)								1.0000
14	SBI(t-1) = Immed. preceeding SBI	Trans. 124								53.0829
15	Sum[ V * P(t) / P(t-1) ] = SBI wtd. price ratio	Col. G Line 7 / Col. F Line 7								1.0000
16	SBI(t) = SBI(t-1)*Sum[V*P(t)/P(t-1)]	Line 14 * Line 15								53.0829
17	SBI Upper Limit	Line 8 * (Line 9 / Line 10) * 1.05								55.7370

Trans. 138  
Exhibit 3.4-12

Rate Elements	base period volumes 2002 A	prices at last PCI update B	current prices C	proposed prices D	revenue at last PCI update E = A * B	revenue at current prices F = A * C	revenue at proposed prices G = A * D	Index Calculation H
<b>High Capacity &amp; Other Service Category:</b>								
<b>DS 1 Non-Density Zone:</b>								
DS1 Entrance facility	30.89	306.73	306.73	306.73	9,475	9,475	9,475	
DS1 Direct Trunked Termination	1,638.41	38.60	38.60	38.60	63,243	63,243	63,243	
DS1 Direct Trunked Facility	16,143.06	16.81	16.81	16.81	271,427	271,427	271,427	
Mux DS1 to voice	0.00	263.00	263.00	263.00	0	0	0	
Mux DS1 to voice -- NRC	0	417.00	417.00	417.00	0	0	0	
DS1 Entrance Facility -- NRC	0	450.00	450.00	450.00	0	0	0	
DS1 Dir. Trk. Transport Activated, per service order	0	130.23	130.23	130.23	0	0	0	
SUB-TOTAL, DS1 Service					\$344,144	\$344,144	\$344,144	
<b>DS1 Subindex Calculation:</b>								
SBI(py) = SBI on last day of previous tariff year	Source / Comments: Trans. 124							74.7888
Proposed PCI (Non-Exogenous Only)	Exhibit 2.4-2, Line 11							47.2388
PCI(py) = PCI on last day of previous tariff year	Trans. 124							47.2388
SBI Upper(t-1)	Trans. 124							78.5282
ATS Targeting to DS1	Exhibit 1.4-3, Line 8							0
Exogenous Cost Change factor for SBI	1 + (Line 11 / Line 6 Col. E)							1.0000
SBI(t-1) = Immed. preceeding SBI	Trans. 124							74.7888
Sum[ V * P(t) / P(t-1) ] = SBI wtd. price ratio	Col. G Line 6 / Col. F Line 6							1.0000
SBI(t) = SBI(t-1)*Sum[V*P(t)/P(t-1)]	Line 13 * Line 14							74.7888
SBI Upper Limit	Line 7 * (Line 8 / Line 9) * 1.05							78.5282

Trans. 138  
Exhibit 3.4-13

Exhibit 3.4-13

Rate Element		base period volumes 2002	prices at last PCI update	current prices	proposed prices	revenue at last PCI update E = A * B	revenue at current prices F = A * C	revenue at proposed prices G = A * D	Index Calculation H
Rate Elements		A	B	C	D	E = A * B	F = A * C	G = A * D	H
<b>DS 3 Non-Density Zone:</b>									
1	DS3 Entrance facility	75.59	1,600.00	1,600.00	1,600.00	120,944	120,944	120,944	
2	DS3 Direct Trunked Termination	9.78	500.00	500.00	500.00	4,890	4,890	4,890	
3	DS3 Direct Trunked Facility	487.91	50.00	50.00	50.00	24,396	24,396	24,396	
4	Mux DS3 to DS1, per month	142.56	500.00	500.00	500.00	71,280	71,280	71,280	
5	Mux DS3 to DS1 -- NRC	0.00	1,297.00	1,297.00	1,297.00	0	0	0	
6	DS3 Entrance Facility -- NRC	0	3,410.00	3,410.00	3,410.00	0	0	0	
7	DS3 Dir. Trk. Transport Activated, per service order	0	415.00	415.00	415.00	0	0	0	
8	SUB-Total, DS3 Service					\$221,510	\$221,510	\$221,510	
<b>DS3 Subindex Calculation:</b>		<b>Source / Comments:</b>							
9	SBI(py) = SBI on last day of previous tariff year	Trans. 124							78.6240
10	Proposed PCI (Non-Exogenous Only)	Exhibit 2.4-2, Line 11							47.2388
11	PCI(py) = PCI on last day of previous tariff year	Trans. 124							47.2388
12	SBI Upper(t-1)	Trans. 124							82.55520
13	ATS Targeting to DS3	Exhibit 1.4-3, Line 9							0
14	Exogenous Cost Change factor for SBI	1 + (Line 13 / Line 8 Col. E)							1.0000
15	SBI(t-1) = Immed. preceeding SBI	Trans. 124							78.6240
16	Sum[ V * P(t) / P(t-1) ] = SBI wtd. price ratio	Col. G Line 8 / Col. F Line 8							1.0000
17	SBI(t) = SBI(t-1)*Sum[V*P(t)/P(t-1)]	Line 15 * Line 16							78.6240
18	SBI Upper Limit	Line 9 * (Line 10 / Line 11) * 1.05							82.5552

Trans. 138  
Exhibit 3.4-14

	base volumes 2002	prices at last PCI update	current prices	proposed prices	revenue at last PCI update $E = A * B$	revenue at current prices $F = A * C$	revenue at proposed prices $G = A * D$	Index Calculation H
Rate Elements	A	B	C	D	E = A * B	F = A * C	G = A * D	H
<b>Other</b>								
CCS/SS7 Signaling Mileage Facility per mile	0	2.17	2.17	2.17	0	0	0	
CCS/SS7 Signaling Mileage Termination per term	0	32.67	32.67	32.67	0	0	0	
CCS/SS7 Singaling Etnrance Faciltiy	0	107.80	107.80	107.80	0	0	0	
CCS/SS7 Singaling Etnrance Faciltiy NRC	0	347.02	347.02	347.02	0	0	0	
SUB-TOTAL, Other High Cap					\$0	\$0	\$0	
SUB-TOTAL, High Capacity & Other					\$565,654	\$565,654	\$565,654	
<b>High Cap &amp; Other SBI Calculation:</b>		<b>Source / Comments:</b>						
SBI(py) = SBI on last day of previous tariff year		Trans. 124						100.0000
Proposed PCI (Non-Exogenous Only)		Exhibit 2.4-2, Line 11						47.2388
PCI(py) = PCI on last day of previous tariff year		Trans. 124						47.2388
SBI Upper(t-1)		Trans. 124						105.0000
ATS Targeting to High Capacity		Exhibit 1.4-3, Sum of Lines 8..10						0
Exogenous Cost Change factor for SBI		1 + (Line 11 / Line 6 Col. E)						1.0000
SBI(t-1) = Immed. preceeding SBI		Trans. 124						100.0000
Sum[ V * P(t) / P(t-1) ] = SBI wtd. price ratio		Col. G Line 6 / Col. F Line 6						1.0000
SBI(t) = SBI(t-1)*Sum[V*P(t)/P(t-1)]		Line 13 * Line 14						100.0000
SBI Upper Limit		Line 7 * (Line 8 / Line 9) * 1.05						105.0000
GRAND TOTAL, Trunking Basket					\$1,696,808	\$1,696,808	\$1,696,808	
<b>Trunking Basket API Calculation:</b>		<b>Source / Comments:</b>						
API(t-1) = Immediately Preceding API		Trans. 124						47.2053
[SUM (v) * ( P(t) / P(t-1) )] = API wtd.price ratio		Col. G Line 17 / Col. F Line 17						1.0000
API(t) = API(t-1) * [SUM(v) * (P(t)/P(t-1))]		Line 18 * Line 19						47.2053

Trans. 138  
Exhibit 3.4-15

Rate Elements

	base period volumes 2002	prices at last PCI update	current prices	proposed prices	revenue at last PCI update	revenue at current prices	revenue at proposed prices	Index Calculation
Rate Elements	A	B	C	D	E = A * B	F = A * C	G = A * D	H
<b>VG/WATS/Metal/Teleg Service Category:</b>								
1 VG Channel Termination, 2 Wire	2,269	32.41	32.41	32.41	73,538	73,538	73,538	
2 VG Channel Termination, 4 Wire	6,813	50.50	50.50	50.50	344,028	344,028	344,028	
3 Metallic Channel Termination	0	32.41	32.41	32.41	0	0	0	
4 VG Channel Mileage Termination, per term.	7,914	28.77	28.77	28.77	227,686	227,686	227,686	
5 Metallic Channel Mileage Termination, per term.	0	28.77	28.77	28.77	0	0	0	
6 VG Channel Mileage Facility, per mile	92,164	2.45	2.45	2.45	225,350	225,350	225,350	
7 Metallic Channel Mileage Facility, per mile	0	2.45	2.45	2.45	0	0	0	
8 VG Channel Term 4W NRC, per termination	0	200.00	200.00	200.00	0	0	0	
9 VG Channel Term 2W NRC, per termination	0	488.24	488.24	488.24	0	0	0	
10 VG data bridging 2W/4W	224	5.59	5.59	5.59	1,252	1,252	1,252	
11 VG Voice bridging, 2W/4W	224	5.59	5.59	5.59	1,252	1,252	1,252	
12 VG C-type conditioning	121	30.00	30.00	1.00	3,630	3,630	121	
13 VG Conditioning	370	5.43	5.43	1.00	2,009	2,009	370	
14 VG Improved Attenuation Distortion	24	7.74	7.74	1.00	186	186	24	
15 VG Improved Envelope Delay Distortion	132	7.74	7.74	1.00	1,022	1,022	132	
16 VG data capability	176	1.00	1.00	1.00	176	176	176	
17 VG Improved Return Loss for Effective 2w/4w	37	3.75	3.75	1.00	139	139	37	
18 VG Customer Specified Receive Level	0	6.74	6.74	6.74	0	0	0	
19 VG Signaling Capability	146	8.76	8.76	1.00	1,279	1,279	146	
20 VG Selective Signaling Arrangement	0	35.42	35.42	35.42	0	0	0	
21 VG Improved Term Option	25	10.00	10.00	1.00	250	250	25	
22 Metallic Channel Term NRC, per termination	0	488.24	488.24	488.24	0	0	0	
23 Metallic Channel Term NRC, per order	0	130.23	130.23	130.23	0	0	0	
24 SUB-TOTAL, VG/WATS/METLL/TELEG					\$881,797	\$881,797	\$874,138	
<b>VG/WATS/Metallic/Teleg. SBI Calculation:</b>								
25 SBI(py) = SBI on last day of previous tariff year	Trans. 124							79.8740
26 Proposed PCI (Non-Exogenous Only)	Exhibit 2.4-2, Line 11							41.1012
27 PCI(py) = PCI on last day of previous tariff year	Trans. 124							43.3255
28 SBI Upper(t-1)	Trans. 124							80.4484
29 Exogenous Change Targeted to Voice Grade	Exhibit 1.4-2, Line 15							0
30 Undesignated Exog. Chg for Special Access Basket	Exhibit 1.4-2, Line 26							12.037
31 Exogenous Cost Change factor for SBI	1 + (Line 29 / Line 24 Col. E) + (Line 30 / Exhibit 3.4-19 Line 62 Col. E)							1.0010
32 SBI(t-1) = Immed. preceeding SBI	Trans. 124							79.8740
33 Sum[ V * P(t) / P(t-1) ] = SBI wtd. price ratio	Col. G Line 24 / Col. F Line 24							0.9913
34 SBI(t) = SBI(t-1)*Sum[V*P(t)/P(t-1)]	Line 32 * Line 33							79.1803
35 SBI Upper Limit	Line 25 * (Line 26 / Line 27) * 1.05							79.6444

**Citizens Telecommunications Companies - Group #4**

Special Access Basket

Rate Element Detail

Trans. 138  
Exhibit 3.4-16

Rate Elements	base period volumes 2002 A	prices at last PCI update B	current prices C	proposed prices D	revenue at last PCI update E = A * B	revenue at current prices F = A * C	revenue at proposed prices G = A * D	Index Calculation H
<b>Audio/Video Service Category:</b>								
1 PA Channel Termination mo 200-3500 HZ	24	27.72	27.72	26.72	665	665	641	
2 PA Channel Termination mo 100-5000 HZ	0	47.00	47.00	47.00	0	0	0	
3 PA Channel Termination mo 50-8000 HZ	12	38.51	38.51	38.51	462	462	462	
4 PA Channel Termination mo 50-15000 HZ	48	38.51	38.51	38.51	1,848	1,848	1,848	
5 PA Channel Termination dly 200-3500 HZ	0	2.77	2.77	2.77	0	0	0	
6 PA Channel Termination dly 100-5000 HZ	0	4.70	4.70	4.70	0	0	0	
7 PA Channel Termination dly 50-8000 HZ	0	3.85	3.85	3.85	0	0	0	
8 PA Channel Termination dly 50-15000 HZ	0	3.85	3.85	3.85	0	0	0	
9 PA Channel Mlg. Termination mo 200-3500 HZ	0	45.00	45.00	45.00	0	0	0	
10 PA Channel Mlg. Termination mo 100-5000 HZ	0	45.00	45.00	45.00	0	0	0	
11 PA Channel Mlg. Termination mo 50-8000 HZ	12	45.00	45.00	45.00	540	540	540	
12 PA Channel Mlg. Termination mo 50-15000 HZ	48	45.00	45.00	45.00	2,160	2,160	2,160	
13 PA Channel Mlg. Termination dly 200-3500 HZ	0	4.50	4.50	4.50	0	0	0	
14 PA Channel Mlg. Termination dly 100-5000 HZ	0	4.50	4.50	4.50	0	0	0	
15 PA Channel Mlg. Termination dly 50-8000 HZ	0	4.50	4.50	4.50	0	0	0	
16 PA Channel Mlg. Termination dly 50-15000 HZ	0	4.50	4.50	4.50	0	0	0	
17 PA Channel Mlg. Facility mo 200-3500 HZ	0	0.80	0.80	0.80	0	0	0	
18 PA Channel Mlg. Facility mo 100-5000 HZ	0	1.55	1.55	1.55	0	0	0	
19 PA Channel Mlg. Facility mo 50-8000 HZ	283	6.70	6.70	6.70	1,897	1,897	1,897	
20 PA Channel Mlg. Facility mo 50-15000 HZ	109	6.70	6.70	6.70	731	731	731	
21 PA Channel Mlg. Facility dly 200-3500 HZ	0	0.08	0.08	0.08	0	0	0	
22 PA Channel Mlg. Facility dly 100-5000 HZ	0	0.16	0.16	0.16	0	0	0	
23 PA Channel Mlg. Facility dly 50-8000 HZ	0	0.67	0.67	0.67	0	0	0	
24 PA Channel Mlg. Facility dly 50-15000 HZ	0	0.67	0.67	0.67	0	0	0	
25 PA Channel Termination 200-3500 HZ NRC	0	200.00	200.00	200.00	0	0	0	
26 PA Channel Termination 100-5000 HZ NRC	0	200.00	200.00	200.00	0	0	0	
27 PA Channel Termination 50-8000 HZ NRC	0	200.00	200.00	200.00	0	0	0	
28 PA Channel Termination 50-15000 HZ NRC	0	200.00	200.00	200.00	0	0	0	
29 PA Channel Termination, NRC per order	0	130.23	130.23	130.23	0	0	0	
30 PA gain conditioning, monthly	0	12.00	12.00	12.00	0	0	0	
31 PA gain conditioning, daily	0	1.20	1.20	1.20	0	0	0	
32 SUB-TOTAL, Audio/Video					\$8,304	\$8,304	\$8,280	

**Audio/Video SBI Calculation:**

**Source / Comments:**

33 SBI(py) = SBI on last day of previous tariff year	Trans. 124	92.0882
34 Proposed PCI (Non-Exogenous Only)	Exhibit 2.4-2, Line 11	41.1012
35 PCI(py) = PCI on last day of previous tariff year	Trans. 124	43.3255
36 SBI Upper(t-1)	Trans. 124	92.2894
37 Exogenous Change Targeted to Audio/Video	Exhibit 1.4-2, Line 19	0
38 Undesignated Exog. Chg for Special Access Basket	Exhibit 1.4-2, Line 26	12.037
39 Exogenous Cost Change factor for SBI	1 + (Line 37 / Line 32 Col. E) + (Line 38 / Exhibit 3.4-19 Line 62 Col. E)	1.0010
40 SBI(t-1) = Immed. preceeding SBI	Trans. 124	92.0882
41 Sum[ V * P(t) / P(t-1) ] = SBI wtd. price ratio	Col. G Line 32 / Col. F Line 32	0.9971

**Citizens Telecommunications Companies - Group #4**

Special Access Basket

Rate Element Detail

Trans. 138

Exhibit 3.4-16

		base period volumes 2002 A	prices at last PCI update B	current prices C	proposed prices D	revenue at last PCI update E = A * B	revenue at current prices F = A * C	revenue at proposed prices G = A * D	Index Calculation H
	Rate Elements								
42	SBI(t) = SBI(t-1)*Sum[V*P(t)/P(t-1)]	Line 40 * Line 41							91.8220
43	SBI Upper Limit	Line 33 * (Line 34 / Line 35) * 1.05							91.8234

Trans. 138  
Exhibit 3.4-17

Rate Element Detail		base period volumes 2002 A	prices at last PCI update B	current prices C	proposed prices D	revenue at last PCI update E = A * B	revenue at current prices F = A * C	revenue at proposed prices G = A * D	Index Calculation H
Rate Elements									
<b>High Capacity/DDS Service Category: DS 1 Non-Density Zone:</b>									
1	DS1 Channel Termination	19,060	248.00	248.00	235.85	4,726,880	4,726,880	4,495,301	
2	DS1 Channel Mileage Termination	18,408	39.41	39.41	39.41	725,459	725,459	725,459	
3	DS1 Channel Mileage Facility	124,533	15.00	15.00	15.00	1,867,991	1,867,991	1,867,991	
4	DS1 Channel Termination NRC per termination	0	450.00	450.00	450.00	0	0	0	
5	DS1 Channel Termination NRC per order	0	130.23	130.23	130.59	0	0	0	
6	Mux DS1 to voice	173	187.21	187.21	187.21	32,387	32,387	32,387	
7	Mux DS1 to voice NRC	3	800.00	800.00	800.00	2,400	2,400	2,400	
8	Mux DS1 to DS0	0	187.21	357.80	357.80	0	0	0	
9	Mux DS1 to DS0 NRC	0	800.00	1,410.00	1,410.00	0	0	0	
10	Clear Channel Capability	14,273	24.00	24.00	0.00	342,552	342,552	0	
11	Clear Channel Capability NRC	0	538.19	538.19	538.19	0	0	0	
12	<b>SUB-TOTAL, DS1 Service</b>					<b>\$7,697,670</b>	<b>\$7,697,670</b>	<b>\$7,123,539</b>	
<b>DS1 Subindex Calculation:</b>		<b>Source / Comments:</b>							
13	SBI(py) = SBI on last day of previous tariff year	Trans. 124							65.7274
14	Proposed PCI (Non-Exogenous Only)	Exhibit 2.4-2, Line 11							41.1012
15	PCI(py) = PCI on last day of previous tariff year	Trans. 124							43.3255
16	SBI Upper(t-1)	Trans. 124							70.7303
17	Exogenous Change Targeted to Hi Cap	Exhibit 1.4-2, Line 23							0
18	Undesignated Exog. Chg for Special Access Basket	Exhibit 1.4-2, Line 26							12.037
19	Exogenous Cost Change factor for SBI	1 + (Line 17 / Exhibit 3.4-19Line 50 Col. E) + (Line 18 / Exhibit 3.4-19 Line 62 Col. E)							1.0010
20	SBI(t-1) = Immed. preceeding SBI	Trans. 124							65.7274
21	Sum[ V * P(t) / P(t-1) ] = SBI wtd. price ratio	Col. G Line 12 / Col. F Line 12							0.9254
22	SBI(t) = SBI(t-1)*Sum[V*P(t)/P(t-1)]	Line 20 * Line 21							60.8251
23	SBI Upper Limit	Line 13 * (Line 14 / Line 15) * 1.05							65.5384



Trans. 138  
Exhibit 3.4-18

Rate Element Detail		base period volumes 2002	prices at last PCI update	current prices	proposed prices	revenue at last PCI update	revenue at current prices	revenue at proposed prices	Index Calculation	
Rate Elements		A	B	C	D	E = A * B	F = A * C	G = A * D	H	
DS 3 Non-Density Zone:										
1	DS3 Channel Termination	203	1,420.25	1,420.25	1,400.00	288,311	288,311	284,200		
2	DS3 Channel Mileage Termination	261	500.00	500.00	500.00	130,500	130,500	130,500		
3	DS3 Channel Mileage Facility	1,649	50.00	50.00	50.00	82,456	82,456	82,456		
4	DS3 Channel Termination NRC per termination	0	3,410.00	3,410.00	3,410.00	0	0	0		
5	DS3 Channel Termination NRC per order	0	415.00	415.00	415.00	0	0	0		
6	Mux DS3 to DS1	0	500.00	500.00	500.00	0	0	0		
7	Mux DS3 to DS1 NRC	0	1,297.00	1,297.00	1,297.00	0	0	0		
8	SUB-Total, DS3 Service					\$501,266	\$501,266	\$497,156		
DS3 Subindex Calculation:		Source / Comments:								
9	SBI(py) = SBI on last day of previous tariff year	Trans. 124								82.6242
10	Proposed PCI (Non-Exogenous Only)	Exhibit 2.4-2, Line 11								41.1012
11	PCI(py) = PCI on last day of previous tariff year	Trans. 124								43.3255
12	SBI Upper(t-1)	Trans. 124								82.8047
13	Exogenous Change Targeted to Hi Cap	Exhibit 1.4-2, Line 23								0
14	Undesignated Exog. Chg for Special Access Basket	Exhibit 1.4-2, Line 26								12,037
15	Exogenous Cost Change factor for SBI	1 + (Line 13 / Exhibit 3.4-19Line 50 Col. E) + (Line 14 / Exhibit 3.4-19 Line 62 Col. E)								1.0010
16	SBI(t-1) = Immed. preceeding SBI	Trans. 124								82.6242
17	Sum[ V * P(t) / P(t-1) ] = SBI wtd. price ratio	Col. G Line 8 / Col. F Line 8								0.9918
18	SBI(t) = SBI(t-1)*Sum[V*P(t)/P(t-1)]	Line 16 * Line 17								81.9466
19	SBI Upper Limit	Line 9 * (Line 10 / Line 11) * 1.05								82.3865

**Citizens Telecommunications Companies - Group #4**

Special Access Basket

Rate Element Detail

Trans. 138  
Exhibit 3.4-19

Rate Elements	base period volumes 2002 A	prices at last PCI update B	current prices C	proposed prices D	revenue at last PCI update E = A * B	revenue at current prices F = A * C	revenue at proposed prices G = A * D	Index Calculation H
<b>DDS &amp; Other</b>								
1 DDS Channel Termination 2.4 Kbps	111	68.01	68.01	68.01	7,549	7,549	7,549	
2 DDS Channel Termination 4.8 Kbps	55	68.01	68.01	68.01	3,741	3,741	3,741	
3 DDS Channel Termination 9.6 Kbps	485	68.01	68.01	68.01	32,985	32,985	32,985	
4 DDS Channel Termination 19.2 Kbps	36	67.00	67.00	67.00	2,412	2,412	2,412	
5 DDS Channel Termination 56 Kbps	13,717	99.18	99.18	99.18	1,360,477	1,360,477	1,360,477	
6 DDS Channel Termination 64 Kbps	574	99.18	99.18	99.18	56,929	56,929	56,929	
7 OC-3 Channel Termination	0	3,200.00	3,200.00	3,200.00	0	0	0	
8 OC-3c Channel Termination	0	3,000.00	3,000.00	3,000.00	0	0	0	
9 DDS Channel Mileage Termination 2.4 Kbps	61	30.93	30.93	30.93	1,887	1,887	1,887	
10 DDS Channel Mileage Termination 4.8 Kbps	13	30.93	30.93	30.93	402	402	402	
11 DDS Channel Mileage Termination 9.6 Kbps	456	30.93	30.93	30.93	14,104	14,104	14,104	
12 DDS Channel Mileage Termination 19.2 Kbps	36	30.93	30.93	30.93	1,113	1,113	1,113	
13 DDS Channel Mileage Termination 56 Kbps	12,889	30.94	30.94	30.94	398,836	398,836	398,836	
14 DDS Channel Mileage Termination 64 Kbps	582	30.94	30.94	30.94	18,007	18,007	18,007	
15 OC-3 Channel Mileage Termination	0	2,000.00	2,000.00	2,000.00	0	0	0	
16 OC-3c Channel Mileage Termination	0	2,000.00	2,000.00	2,000.00	0	0	0	
17 DDS Channel Mileage Facility 2.4 Kbps	1,981	4.80	4.80	4.80	9,506	9,506	9,506	
18 DDS Channel Mileage Facility 4.8 Kbps	126	4.80	4.80	4.80	606	606	606	
19 DDS Channel Mileage Facility 9.6 Kbps	3,592	4.80	4.80	4.80	17,240	17,240	17,240	
20 DDS Channel Mileage Facility 19.2 Kbps	197	3.81	3.81	3.81	752	752	752	
21 DDS Channel Mileage Facility 56 Kbps	155,295	3.82	3.82	3.82	593,090	593,090	593,090	
22 DDS Channel Mileage Facility 64 Kbps	6,764	3.82	3.82	3.82	25,838	25,838	25,838	
23 OC-3 Channel Mileage Facility	0	280.00	280.00	280.00	0	0	0	
24 OC-3c Channel Mileage Facility	0	280.00	280.00	280.00	0	0	0	
25 DDS Channel Termination 2.4 Kbps NRC	0	250.00	250.00	250.00	0	0	0	
26 DDS Channel Termination 4.8 Kbps NRC	0	250.00	250.00	250.00	0	0	0	
27 DDS Channel Termination 9.6 Kbps NRC	0	250.00	250.00	250.00	0	0	0	
28 DDS Channel Termination 19.2 Kbps NRC	0	250.00	250.00	250.00	0	0	0	
29 DDS Channel Termination 56 Kbps NRC	0	250.00	250.00	250.00	0	0	0	
30 DDS Channel Termination 64 Kbps NRC	0	250.00	250.00	250.00	0	0	0	
31 DDS Channel Termination NRC per order	0	130.23	130.23	130.23	0	0	0	
32 DDS data bridging	55	11.00	11.00	11.00	605	605	605	
33 OC-3 to DS3 Multiplexing	0	1,500.00	1,500.00	1,500.00	0	0	0	
34 OC-3 to DS1 Multiplexing	0	1,800.00	1,800.00	1,800.00	0	0	0	
35 OC-3 to DS3 Multiplexing NRC	0	1,297.00	1,297.00	1,297.00	0	0	0	
36 OC-3 to DS1 Multiplexing NRC	0	1,297.00	1,297.00	1,297.00	0	0	0	
37 NID Replacement NRC	0	99.00	99.00	99.00	0	0	0	
33 Service Date Change - NRC	0	60.99	60.99	60.99	0	0	0	
34 Design Change Charge - NRC	0	27.00	27.00	27.00	0	0	0	
35 Cancellation Charge - NRC	0	402.75	402.75	402.75	0	0	0	
36 Restoration Priority	0	4.90	4.90	4.90	0	0	0	
37 Add'l Engineering, per 1/2 hour, Basic	0	30.19	30.19	30.19	0	0	0	
38 Add'l Engineering, per 1/2 hour, Overtime	0	45.29	45.29	45.29	0	0	0	
39 Add'l Engineering, per 1/2 hour, Premium	0	60.38	60.38	60.38	0	0	0	
40 Add'l Labor, per 1/2 hour per technician, Basic	0	23.51	23.51	23.51	0	0	0	
41 Add'l Labor, per 1/2 hour per technician, Overtime	0	35.27	35.27	35.27	0	0	0	

### Rate Element Detail

Exhibit 3.4-19

		base period volumes 2002 A	prices at last PCI update B	current prices C	proposed prices D	revenue at last PCI update E = A * B	revenue at current prices F = A * C	revenue at proposed prices G = A * D	Index Calculation H
	Rate Elements								
42	Add'l Labor, per 1/2 hour per technician, Premium	0	47.02	47.02	47.02	0	0	0	
43	Standby, per 1/2 hour per technician, Basic	0	23.51	23.51	23.51	0	0	0	
44	Standby, per 1/2 hour per technician, Overtime	0	35.27	35.27	35.27	0	0	0	
45	Standby, per 1/2 hour per technician, Premium	0	47.02	47.02	47.02	0	0	0	
46	Programming, per 1/2 hour per programmer, Basic	0	23.51	23.51	23.51	0	0	0	
47	Programming, per 1/2 hour per programmer, Overtime	0	35.27	35.27	35.27	0	0	0	
48	Programming, per 1/2 hour per programmer, Premium	0	47.02	47.02	47.02	0	0	0	
49	SUB-TOTAL, Other High Cap & DDS					\$2,546,079	\$2,546,079	\$2,546,079	
50	SUB-TOTAL, High Capacity/DDS					\$10,745,015	\$10,745,015	\$10,166,773	
	<b>High Cap/DDS SBI Calculation:</b>		<b>Source / Comments:</b>						
51	SBI(py) = SBI on last day of previous tariff year		Trans. 124						69.3465
52	Proposed PCI (Non-Exogenous Only)		Exhibit 2.4-2, Line 11						41.1012
53	PCI(py) = PCI on last day of previous tariff year		Trans. 124						43.3255
54	SBI Upper(t-1)		Trans. 124						73.0965
55	Exogenous Change Targeted to Hi Cap		Exhibit 1.4-2, Line 23						0
56	Undesignated Exog. Chg for Special Access Basket		Exhibit 1.4-2, Line 26						12.037
57	Exogenous Cost Change factor for SBI		1 + (Line 55 / Line 50 Col. E) + (Line 56 / Line 62 Col. E)						1.0010
58	SBI(t-1) = Immed. preceeding SBI		Trans. 124						69.3465
59	Sum[ V * P(t) / P(t-1) ] = SBI wtd. price ratio		Col. G Line 50 / Col. F Line 50						0.9462
60	SBI(t) = SBI(t-1)*Sum[V*P(t)/P(t-1)]		Line 58 * Line 59						65.6146
61	SBI Upper Limit		Line 51 * (Line 52 / Line 53) * 1.05						69.1471
62	GRAND TOTAL, Special Access Basket					\$11,635,116	\$11,635,116	\$11,049,191	
	<b>Special Access Basket API Calculation:</b>		<b>Source / Comments:</b>						
63	API(t-1) = Immediately Preceeding API		Trans. 124						43.3255
64	[SUM (v) * ( P(t) / P(t-1) ) ] = API wtd.price ratio		Col. G Line 62 / Col. F Line 62						0.9496
65	API(t) = API(t-1) * [SUM(v) * (P(t)/P(t-1))]		Line 63 * Line 64						41.1437

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

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Exhibit 4.1-1  
Page 1 of 1

	EXISTING API (F)	EXISTING SBI (G)	EXISTING SBI LIMIT (H)	6/30/2002 PCI (I)	6/30/2002 SBI (J)
<b><u>Common Line Basket</u></b>					
100 Total Common Line	N/A	N/A	N/A	N/A	N/A
<b><u>Traffic Sensitive Basket</u></b>					
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
<b><u>Trunking Basket</u></b>					
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
<b><u>Special Access Basket</u></b>					
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

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Exhibit 4.2-1  
Page 1 of 1

	EXISTING API (F)	EXISTING SBI (G)	EXISTING SBI LIMIT (H)	6/30/2002 PCI (I)	6/30/2002 SBI (J)
<b><u>Common Line Basket</u></b>					
100 Total Common Line	N/A	N/A	N/A	N/A	N/A
<b><u>Traffic Sensitive Basket</u></b>					
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
<b><u>Trunking Basket</u></b>					
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
<b><u>Special Access Basket</u></b>					
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

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Exhibit 4.3-1  
Page 1 of 1

	EXISTING API (F)	EXISTING SBI (G)	EXISTING SBI LIMIT (H)	6/30/2002 PCI (I)	6/30/2002 SBI (J)
<b><u>Common Line Basket</u></b>					
100 Total Common Line	N/A	N/A	N/A	N/A	N/A
<b><u>Traffic Sensitive Basket</u></b>					
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
<b><u>Trunking Basket</u></b>					
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
<b><u>Special Access Basket</u></b>					
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

Trans. 138  
Exhibit 4.4-1  
Page 1 of 1

	EXISTING API (F)	EXISTING SBI (G)	EXISTING SBI LIMIT (H)	6/30/2002 PCI (I)	6/30/2002 SBI (J)
<b><u>Common Line Basket</u></b>					
100 Total Common Line	N/A	N/A	N/A	N/A	N/A
<b><u>Traffic Sensitive Basket</u></b>					
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
<b><u>Trunking Basket</u></b>					
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
<b><u>Special Access Basket</u></b>					
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

## **Services Outside of Price Cap**

**Company Name: Citizens Telecommunications Companies**

**Filing Date: 06/16/03**

## **OUTPC-1**

### **Rate Element Detail**

### **Tariff Section**

#### **Special Construction/ICBs**

#### **Collocation/Interconnection**

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

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

#### **Packet Services**

Frame Relay - Recurring & NonRecurring  
ADSL - Recurring & NonRecurring  
DSL Interface Access Service - Recurring & Nonrecurring  
IDAS - Recurring & NonRecurring  
DIAS - Recurring & NonRecurring

FCC #1 20.1.15, 20.2.10, 20.4.10  
FCC #1 20.1.13, 20.2.12, 20.3.10, 20.4.12  
FCC #1 20.1.16, 20.2.13, 20.3.11, 20.4.14  
FCC #1 20.1.11, 20.2.11, 20.4.11  
FCC #1 20.4.13

#### **Switched Access Elements**

#### **Special Access Elements**

#### **End User Charges**

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

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

#### **Gov't Services**

#### **Miscellaneous/Other**

Grandfathered Services -Recurring

FCC #1 18.2



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

Trans. 138  
Exhibit 5-2

## Services Outside of Price Cap

Company Name: Citizens Telecommunications Companies

Filing Date: 06/16/03

## OUTPC-2

### Rate Element Detail

### Tariff Section

### Order

### Allowing Removal

#### Service that were in PC and have been removed

#### Interexchange services

Interstate IntraLATA toll

FCC #5 (all sections)

FCC 99-206 Fifth Report and Order and Further Notice of Proposed Rulemaking  
( Pricing Flexibility Order )

#### Trunking

Citizens has no Trunking services removed from Price Caps.

#### Special Access

Citizens has no Special Access services removed from Price Caps.

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

Trans. 138  
Exhibit H-1  
Page 1 of 3

		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.

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

Trans. 138  
Exhibit H-1  
Page 2 of 3

	MLB SLC			MLB PICC		
	Allowable CAP-1 R 630 or CAP-2 R 520 (F)	Rev @ Nom. CAP CAP-1 R120*9.20 (G)	Difference (H)=G-F (H)	Allowable CAP-1 R 860 (I)	Rev @ Nom. CAP CAP-1 R(200+ 210/9+220)*4. 31 (J)	Difference (K) = (J) - (I) (K)
1 Citizens Rate Group 1 (CTC1)	\$19,912,784	\$19,912,784	\$0	\$2,916,239	\$6,326,589	\$3,410,350
2 Citizens Rate Group 2 (CTC2)	\$3,942,329	\$3,942,329	\$0	\$1,312,913	\$1,312,913	\$0
3 Citizens Rate Group 3 (CTC3)	\$168,867	\$351,826	\$182,959	\$0	\$150,703	\$150,703
4 Citizens Rate Group 4 (CTC4)	\$6,155,962	\$6,463,396	\$307,434	\$885,584	\$2,434,310	\$1,548,726
5 Frontier Telephone of Rochester (RTNY)	\$4,859,421	\$9,517,694	\$4,658,273	\$0	\$3,361,526	\$3,361,526
6 Frontier Communications of MN & IA (VITC)	\$5,600,000	\$7,142,576	\$1,542,576	\$689,934	\$2,908,280	\$2,218,346
7 Frontier Tier 2 Companies (RTCS)	\$4,725,371	\$6,203,174	\$1,477,803	\$0	\$2,335,962	\$2,335,962
8 Total	\$45,364,733	\$53,533,779	\$8,169,045	\$5,804,669	\$18,830,283	\$13,025,615
			\$19,039,662			

Use SLC & PICC Headroom

\* 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.

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

Trans. 138  
Exhibit H-1  
Page 3 of 3

	Headroom for Pooling	ShortFall CAP-4 R 400	Maximum Rec'd Shortfall	Received ShortFall	Unrecovered Shortfall	ShortFall Reversal Per Line	Allocated LS Shift
	(L) = (H)+(K)	(M)=If C > L,C-L,0	(N)=If L-C>0,L-C,0	(O)<=N, Total O <= Total M	(P)<=M, Total P = M - O	(Q)=IF M>0,(M-P)/A,-O/A	(R)=If C>L,L,C+O
1	Citizens Rate Group 1 (CTC1)	\$3,410,350	\$3,210,792	\$0	\$0	\$0.2955	\$3,410,350
2	Citizens Rate Group 2 (CTC2)	\$0	\$2,160,676	\$0	\$0	\$1.1435	\$0
3	Citizens Rate Group 3 (CTC3)	\$333,663	\$163,169	\$0	\$0	\$0.5906	\$333,663
4	Citizens Rate Group 4 (CTC4)	\$1,856,160	\$151,634	\$0	\$0	\$0.0403	\$1,856,160
5	Frontier Telephone of Rochester (RTNY)	\$8,019,799	\$0	\$7,482,616	\$5,327,618	(\$0.9675)	\$5,864,801
6	Frontier Communications of MN & IA (VITC)	\$3,760,922	\$591,421	\$0	\$0	\$0.1828	\$3,760,922
7	Frontier Tier 2 Companies (RTCS)	\$3,813,765	\$0	\$950,074	\$950,074	(\$0.3770)	\$3,813,765
8	Total	\$21,194,660	\$6,277,693	\$8,432,691	\$6,277,693	\$0	\$19,039,662

\* 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.