

See reverse side for information regarding public burden estimate.

**1. Name and Address of Reporting Company**

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

**2. Reporting Calendar Year**

(A) From: Jan 2003 To: Dec. 2003  
(B) First Report Filed: 4/1/04  
(C) Final Report Filed: N/A

FCC 492A

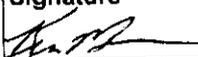
**PRICE CAP REGULATION  
RATE-OF-RETURN MONITORING REPORT**

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

3. Items	Total Interstate Services subject to Price Cap Regulation		
	First Report Column A	Final Report Column B	Difference Column C = (B - A)
1. Total Revenues	184,872	N/A	N/A
2. Total Expenses and Taxes	130,149	N/A	N/A
3. Operating Income (Net Return) (Ln1-Ln2)	54,723	N/A	N/A
4. Rate Base (Avg Net Investment)	224,294	N/A	N/A
5. Rate of Return (Ln3/Ln4)	24.40%	N/A	N/A
6. Sharing/Low End Adjustment Amount	N/A	N/A	N/A
7. FCC Ordered Refund - Amortized for Current Period	N/A	N/A	N/A

**REMARKS**

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

Date	Typed Name of Person Signing	Title of Person Signing	Signature
3/31/04	Ken Mason Telephone No. (585)777-5645	Director, Federal Regulatory and Compliance	

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

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<b>1. Name and Address of Reporting Company</b>  CITIZENS COMMUNICATIONS COMPANIES dba / CITIZENS COMMUNICATIONS FCC TARIFF 2 (CTC2) 180 S. Clinton Ave. Rochester, NY 14646	<b>2. Reporting Calendar Year</b> (A) From: Jan 2003 To: Dec. 2003 (B) First Report Filed: 4/1/04 (C) Final Report Filed: N/A
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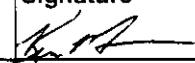
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**PRICE CAP REGULATION**  
**RATE-OF-RETURN MONITORING REPORT**  
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3. Items	Total Interstate Services subject to Price Cap Regulation		
	First Report Column A	Final Report Column B	Difference Column C = (B - A)
1. Total Revenues	36,021	N/A	N/A
2. Total Expenses and Taxes	27,276	N/A	N/A
3. Operating Income (Net Return) (Ln1-Ln2)	8,745	N/A	N/A
4. Rate Base (Avg Net Investment)	54,184	N/A	N/A
5. Rate of Return (Ln3/Ln4)	16.14%	N/A	N/A
6. Sharing/Low End Adjustment Amount	N/A	N/A	N/A
7. FCC Ordered Refund - Amortized for Current Period	N/A	N/A	N/A

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3. Items	Total Interstate Services subject to Price Cap Regulation		
	First Report Column A	Final Report Column B	Difference Column C = (B - A)
1. Total Revenues	2,409	N/A	N/A
2. Total Expenses and Taxes	1,944	N/A	N/A
3. Operating Income (Net Return) (Ln1-Ln2)	465	N/A	N/A
4. Rate Base (Avg Net Investment)	4,472	N/A	N/A
5. Rate of Return (Ln3/Ln4)	10.40%	N/A	N/A
6. Sharing/Low End Adjustment Amount	(91)	N/A	N/A
7. FCC Ordered Refund - Amortized for Current Period	N/A	N/A	N/A

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3. Items	Total Interstate Services subject to Price Cap Regulation		
	First Report Column A	Final Report Column B	Difference Column C = (B - A)
1. Total Revenues	52,988	N/A	N/A
2. Total Expenses and Taxes	37,582	N/A	N/A
3. Operating Income (Net Return) (Ln1-Ln2)	15,406	N/A	N/A
4. Rate Base (Avg Net Investment)	43,545	N/A	N/A
5. Rate of Return (Ln3/Ln4)	35.38%	N/A	N/A
6. Sharing/Low End Adjustment Amount	N/A	N/A	N/A
7. FCC Ordered Refund - Amortized for Current Period	N/A	N/A	N/A

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3. Items	Total Interstate Services subject to Price Cap Regulation		
	First Report Column A	Final Report Column B	Difference Column C = (B - A)
1. Total Revenues	180,865	180,865	NONE
2. Total Expenses and Taxes	132,589	132,589	NONE
3. Operating Income (Net Return) (Ln1-Ln2)	48,276	48,276	NONE
4. Rate Base (Avg Net Investment)	250,550	250,550	NONE
5. Rate of Return (Ln3/Ln4)	19.27%	19.27%	NONE
6. Sharing/Low End Adjustment Amount	N/A	N/A	NONE
7. FCC Ordered Refund - Amortized for Current Period	N/A	N/A	NONE

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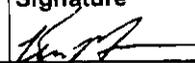
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3. Items	Total Interstate Services subject to Price Cap Regulation		
	First Report Column A	Final Report Column B	Difference Column C = (B - A)
1. Total Revenues	43,573	43,573	NONE
2. Total Expenses and Taxes	31,614	31,614	NONE
3. Operating Income (Net Return) (Ln1-Ln2)	11,959	11,959	NONE
4. Rate Base (Avg Net Investment)	57,862	57,862	NONE
5. Rate of Return (Ln3/Ln4)	20.67%	20.67%	NONE
6. Sharing/Low End Adjustment Amount	N/A	N/A	NONE
7. FCC Ordered Refund - Amortized for Current Period	N/A	N/A	NONE

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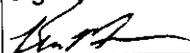
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	First Report Column A	Final Report Column B	Difference Column C = (B - A)
1. Total Revenues	2,117	2,117	NONE
2. Total Expenses and Taxes	1,713	1,713	NONE
3. Operating Income (Net Return) (Ln1-Ln2)	404	404	NONE
4. Rate Base (Avg Net Investment)	4,519	4,519	NONE
5. Rate of Return (Ln3/Ln4)	8.94%	8.94%	NONE
6. Sharing/Low End Adjustment Amount	(220)	(220)	NONE
7. FCC Ordered Refund - Amortized for Current Period	N/A	N/A	NONE

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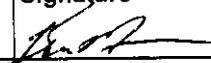
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3. Items	Total Interstate Services subject to Price Cap Regulation		
	First Report Column A	Final Report Column B	Difference Column C = (B - A)
1. Total Revenues	48,098	48,098	NONE
2. Total Expenses and Taxes	36,692	36,692	NONE
3. Operating Income (Net Return) (Ln1-Ln2)	11,406	11,406	NONE
4. Rate Base (Avg Net Investment)	48,927	48,927	NONE
5. Rate of Return (Ln3/Ln4)	23.31%	23.31%	NONE
6. Sharing/Low End Adjustment Amount	N/A	N/A	NONE
7. FCC Ordered Refund - Amortized for Current Period	N/A	N/A	NONE

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