

Citizens Telecommunications Companies - Group #1

Summary of Exogenous Costs

Excluding ATS Targeting

Trans. 163

Exhibit 1.1-1

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		<u>Quantity</u>	<u>Source / Comments</u>
CMT Basket			
1	Regulatory Fees	26,906	Exhibit 1.1-4, Line 13
2	TRS Costs	103,705	Exhibit 1.1-5, Line 19
3	NANPA	(1,323)	Exhibit 1.1-6, Line 13
4	Total Common Line	129,288	Sum of Lines 1..3
Traffic Sensitive Basket			
5	Regulatory Fees	0	Exhibit 1.1-4, Line 16
6	TRS Costs	0	Exhibit 1.1-5, Line 22
7	NANPA	0	Exhibit 1.1-6, Line 16
8	Total Traffic Sensitive	0	Sum of Lines 5..7
Special Access Basket			
9	Regulatory Fees	0	Exhibit 1.1-4, Line 17
10	TRS Costs	0	Exhibit 1.1-5, Line 23
11	NANPA	0	Exhibit 1.1-6, Line 17
12	Total Special Access	0	Sum of Lines 9..11

Citizens Telecommunications Companies - Group #1

Summary of Exogenous Costs Targeted to SBIs

Excluding ATS Targeting

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Exhibit 1.1-2

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	<u>Quantity</u>	<u>Source / Comments</u>
Traffic Sensitive Basket		
Database Access Band Undesignated		
1 Reg Fees	0	Exhibit 1.1-4, Line 14
2 TRS	0	Exhibit 1.1-5, Line 20
3 NANPA	0	Exhibit 1.1-6, Line 14
4 Total Database Access Undesignated	0	Sum of Lines 1..3
Billing Name and Address Band		
5 Reg Fees	0	Exhibit 1.1-4, Line 15
6 TRS	0	Exhibit 1.1-5, Line 21
7 NANPA	0	Exhibit 1.1-6, Line 15
8 Total Billing Name and Address Band	0	Sum of Lines 5..7
9 Total Traffic Sensitive Targeting	0	Line 4 + Line 8
10 Total Traffic Sensitive Exogenous Costs	0	Exhibit 1.1-1, Line 8
11 Non-Targeted TS Exogenous Costs	0	Line 10 - Line 9

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

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	Quantity	Source / Comments
Special Access Basket		
12 Voice Grade Band	0	no targeting below basket level
13 Audio/Video Band	0	no targeting below basket level
14 HiCap & DDS Band	0	no targeting below basket level
15 Total Special Access Targeting	0	Sum of lines 12,13,14
16 Total Special Access Exogenous Costs	0	Exhibit 1.1-1, Line 12
17 Non-Targeted Special Acc. Exog. Costs	0	Line 16 - Line 15

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

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Exhibit 1.1-3
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	<u>Quantity</u>	<u>Source / Comments</u>
Traffic Sensitive Basket		
1 Local Switching Band	0	Exhibit 2.1-7, Line 800
2 Information	0	Exhibit 2.1-7, Line 810
3 Trunk Ports Band	0	Exhibit 2.1-7, Line 805
4 STP Ports Band	0	Exhibit 2.1-7, Line 815
5 Total Traffic Sensitive Targeting	0	Sum of lines 1..4
Trunking Basket		
6 Tandem Transport Band	0	Exhibit 2.1-7, Line 830
7 Voice Grade Band	0	Exhibit 2.1-7, Line 862
8 DS1 Sub-Band	0	Exhibit 2.1-7, Line 926
9 DS3 Sub-Band	0	Exhibit 2.1-7, Line 986
10 HiCap - Other	0	Exhibit 2.1-7, Line 1046
11 Total Trunking Targeting	0	Sum of lines 6..10

Citizens Telecommunications Companies - Group #1Calculation of Exogenous Adjustment
For Federal Regulatory FeesTrans. 163
Exhibit 1.1-4
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	<u>Quantity</u>	<u>Source / Comments</u>
1 Regulatory Fees Embedded in Rates	184,184	Trans. 151, Exhibit 1.1-4
2 Reg Fee Funding Base--Interstate EU Rev.	110,909,723	Contribution Base from Form 499-A for 2004
3 Non-Price Cap Percentage	21.6767%	records
4 Price Cap Portion of Funding Base	86,868,184	Line 2 * (1 - Line 3)
5 Reg. Fee rate per Revenue Dollar	\$0.00243	Notice of Proposed Rulemaking, FCC 05-35 released February 15, 2005
6 Regulatory Fees Attributable to Price Caps	211,090	Line 5 * Line 4
7 Regulatory Fees Exogenous Cost Change	26,906	Line 6 - Line 1
Price Cap End User Revenues		
8 CMT Basket--Per Line Only	73,422,855	end user demand rated out
9 Database Access	0	end user demand rated out
10 Bill Name & Address	0	end user demand rated out
11 Special Access	0	end user demand rated out
12 Total Price Cap End User Revenues	73,422,855	Sum of Lines 8..11

Citizens Telecommunications Companies - Group #1

Calculation of Exogenous Adjustment
For Federal Regulatory Fees

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Exhibit 1.1-4
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	<u>Quantity</u>	<u>Source / Comments</u>
Reg Fees Exogenous Change Allocation:		
13 CMT Basket	26,906	Line 7 * Line 8 / Line 12
14 Database Access--Undesignated	0	Line 7 * Line 9 / Line 12
15 Billing Name and Address	0	Line 7 * Line 10 / Line 12
16 Total Traffic Sensitive	0	Sum of Lines 14..15
17 Special Access	0	Line 7 * Line 11 / Line 12
18 Total Reg Fees Exogenous	26,906	Line 13 + Line 16 + Line 17

Citizens Telecommunications Companies - Group #1Calculation of Exogenous Adjustment
For Telecommunications Relay ServiceTrans. 163
Exhibit 1.1-5
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	<u>Quantity</u>	<u>Source / Comments</u>
1 Current TRS Costs Embedded in Rates	300,778	Trans. 151, Exhibit 1.1-5
2 True-up of Prior TRS Costs in Rates	52,697	Trans. 151, Exhibit 1.1-5
3 2003 TRS Funding Base	95,338,806	Contribution Base from Form 499-A for 2003
4 2003 Non-Price Cap Percentage	11.3812%	records
5 Price Cap Portion of 2003 Funding Base	84,488,115	Line 3 * (1 - Line 4)
6 2004 TRS Funding Base	110,909,723	Contribution Base from Form 499-A for 2004
7 2004 Non-Price Cap Percentage	21.6767%	records
8 Price Cap Portion of 2004 Funding Base	86,868,184	Line 6 * (1 - Line 7)
9 Reversal of Prior TRS True-up	(54,181)	- Line 2 * Line 8 / Line 5
10 TRS Contr. per IS End User Billed Revenue	0.00528	NECA TRS Fund Size Estimate, 4/25/05
11 Current TRS Costs for Price Caps	458,664	Line 10 * Line 8
12 Current TRS Exogenous Cost Change	157,886	Line 11 - Line 1
13 Total TRS Exogenous Cost Change	103,705	Line 12 + Line 9
Price Cap End User Revenues		
14 CMT Basket--Per Line Only	73,422,855	end user demand rated out
15 Database Access	0	end user demand rated out
16 Bill Name & Address	0	end user demand rated out
17 Special Access	0	end user demand rated out
18 Total Price Cap End User Revenues	73,422,855	Sum of Lines 14..17

Citizens Telecommunications Companies - Group #1

Calculation of Exogenous Adjustment
For Telecommunications Relay Service

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Exhibit 1.1-5
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	<u>Quantity</u>	<u>Source / Comments</u>
TRS Exogenous Cost Change Allocation:		
19 CMT Basket	103,705	Line 13 * Line 14 / Line 18
20 Database Access--Undesignated	0	Line 13 * Line 15 / Line 18
21 Bill Name & Address	0	Line 13 * Line 16 / Line 18
22 Total Traffic Sensitive	0	Sum of Lines 20..21
23 Special Access	0	Line 13 * Line 17 / Line 18
24 Total Distributed TRS Exogenous	103,705	Line 19 + Line 22 + Line 23

Citizens Telecommunications Companies - Group #1Calculation of Exogenous Adjustment
For NANPA PaymentsTrans. 163
Exhibit 1.1-6
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	<u>Quantity</u>	<u>Source / Comments</u>
1 NANPA Payments Embedded in Rates	1,774	Trans. 151, Exhibit 1.1-6
2 NANPA Funding Base--Interstate EU Revei	110,909,723	Contribution Base from Form 499-A for 2004
3 Non-Price Cap Percentage	21.6767%	records
4 Price Cap Portion of Funding Base	86,868,184	Line 2 * (1 - Line 3)
5 NANPA Contribution Factor	0.0000052	Public Notice, DA 05-1565, released 6/1/2004
6 NANPA Costs Attributable to Price Caps	452	Line 5 * Line 4
7 NANPA Exogenous Cost Change	(1,323)	Line 6 - Line 1
Price Cap End User Revenues		
8 CMT Basket--Per Line Only	73,422,855	end user demand rated out
9 Database Access	0	end user demand rated out
10 Bill Name & Address	0	end user demand rated out
11 Special Access	0	end user demand rated out
12 Total Price Cap End User Revenues	73,422,855	Sum of Lines 8..11

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

Trans. 163
Exhibit 1.1-6
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	<u>Quantity</u>	<u>Source / Comments</u>
NANPA Exogenous Change Allocation:		
13 CMT Basket	(1,323)	Line 7 * Line 8 / Line 12
14 Database Access--Undesignated	0	Line 7 * Line 9 / Line 12
15 Billing Name and Address	0	Line 7 * Line 10 / Line 12
16 Total Traffic Sensitive	0	Sum of Lines 14..15
17 Special Access	0	Line 7 * Line 11 / Line 12
18 Total Distributed NANPA Exogenous	(1,323)	Line 13 + Line 16 + Line 17

Citizens Telecommunications Companies - Group #2

Summary of Exogenous Costs

Excluding ATS Targeting

Trans. 163

Exhibit 1.2-1

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		<u>Quantity</u>	<u>Source / Comments</u>
CMT Basket			
1	Regulatory Fees	1,900	Exhibit 1.2-4, Line 13
2	TRS Costs	10,720	Exhibit 1.2-5, Line 19
3	NANPA	(182)	Exhibit 1.2-6, Line 13
4	Total Common Line	12,439	Sum of Lines 1..3
Traffic Sensitive Basket			
5	Regulatory Fees	0	Exhibit 1.2-4, Line 16
6	TRS Costs	0	Exhibit 1.2-5, Line 22
7	NANPA	0	Exhibit 1.2-6, Line 16
8	Total Traffic Sensitive	0	Sum of Lines 5..7
Special Access Basket			
9	Regulatory Fees	0	Exhibit 1.2-4, Line 17
10	TRS Costs	0	Exhibit 1.2-5, Line 23
11	NANPA	0	Exhibit 1.2-6, Line 17
12	Total Special Access	0	Sum of Lines 9..11

Citizens Telecommunications Companies - Group #2

Summary of Exogenous Costs Targeted to SBIs

Excluding ATS Targeting

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Exhibit 1.2-2

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	<u>Quantity</u>	<u>Source / Comments</u>
Traffic Sensitive Basket		
Database Access Band Undesignated		
1 Reg Fees	0	Exhibit 1.2-4, Line 14
2 TRS	0	Exhibit 1.2-5, Line 20
3 NANPA	0	Exhibit 1.2-6, Line 14
4 Total Database Access Undesignated	0	Sum of Lines 1..3
Billing Name and Address Band		
5 Reg Fees	0	Exhibit 1.2-4, Line 15
6 TRS	0	Exhibit 1.2-5, Line 21
7 NANPA	0	Exhibit 1.2-6, Line 15
8 Total Billing Name and Address Band	0	Sum of Lines 5..7
9 Total Traffic Sensitive Targeting	0	Line 4 + Line 8
10 Total Traffic Sensitive Exogenous Costs	0	Exhibit 1.2-1, Line 8
11 Non-Targeted TS Exogenous Costs	0	Line 10 - Line 9

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

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Exhibit 1.2-2
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	Quantity	<u>Source / Comments</u>
Special Access Basket		
12 Voice Grade Band	0	no targeting below basket level
13 Audio/Video Band	0	no targeting below basket level
14 HiCap & DDS Band	0	no targeting below basket level
15 Total Special Access Targeting	0	Sum of lines 12,13,14
16 Total Special Access Exogenous Costs	0	Exhibit 1.2-1, Line 12
17 Non-Targeted Special Acc. Exog. Costs	0	Line 16 - Line 15

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

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	<u>Quantity</u>	<u>Source / Comments</u>
Traffic Sensitive Basket		
1 Local Switching Band	0	Exhibit 2.2-7, Line 800
2 Information	0	Exhibit 2.2-7, Line 810
3 Trunk Ports Band	0	Exhibit 2.2-7, Line 805
4 STP Ports Band	0	Exhibit 2.2-7, Line 815
5 Total Traffic Sensitive Targeting	0	Sum of lines 1..4
Trunking Basket		
6 Tandem Transport Band	0	Exhibit 2.2-7, Line 830
7 Voice Grade Band	0	Exhibit 2.2-7, Line 862
8 DS1 Sub-Band	0	Exhibit 2.2-7, Line 926
9 DS3 Sub-Band	0	Exhibit 2.2-7, Line 986
10 HiCap - Other	0	Exhibit 2.2-7, Line 1046
11 Total Trunking Targeting	0	Sum of lines 6..10

Citizens Telecommunications Companies - Group #2Calculation of Exogenous Adjustment
For Federal Regulatory FeesTrans. 163
Exhibit 1.2-4
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	<u>Quantity</u>	<u>Source / Comments</u>
1 Regulatory Fees Embedded in Rates	24,836	Trans. 151, Exhibit 1.2-4
2 Reg Fee Funding Base--Interstate EU Rev.	13,933,769	Contribution Base from Form 499-A for 2003
3 Non-Price Cap Percentage	21.0374%	records
4 Price Cap Portion of Funding Base	11,002,473	Line 2 * (1 - Line 3)
5 Reg. Fee rate per Revenue Dollar	\$0.00243	Notice of Proposed Rulemaking, FCC 05-35 released February 15, 2005
6 Regulatory Fees Attributable to Price Caps	26,736	Line 5 * Line 4
7 Regulatory Fees Exogenous Cost Change	1,900	Line 6 - Line 1
Price Cap End User Revenues		
8 CMT Basket--Per Line Only	12,127,811	end user demand rated out
9 Database Access	0	end user demand rated out
10 Bill Name & Address	0	end user demand rated out
11 Special Access	0	end user demand rated out
12 Total Price Cap End User Revenues	12,127,811	Sum of Lines 8..11

Citizens Telecommunications Companies - Group #2

Calculation of Exogenous Adjustment
For Federal Regulatory Fees

Trans. 163
Exhibit 1.2-4
Page 2 of 2

	<u>Quantity</u>	<u>Source / Comments</u>
Reg Fees Exogenous Change Allocation:		
13 CMT Basket	1,900	Line 7 * Line 8 / Line 12
14 Database Access--Undesignated	0	Line 7 * Line 9 / Line 12
15 Billing Name and Address	0	Line 7 * Line 10 / Line 12
16 Total Traffic Sensitive	0	Sum of Lines 14..15
17 Special Access	0	Line 7 * Line 11 / Line 12
18 Total Reg Fees Exogenous	1,900	Line 13 + Line 16 + Line 17

Citizens Telecommunications Companies - Group #2Calculation of Exogenous Adjustment
For Telecommunications Relay ServiceTrans. 163
Exhibit 1.2-5
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	<u>Quantity</u>	<u>Source / Comments</u>
1 Current TRS Costs Embedded in Rates	40,557	Trans. 151, Exhibit 1.2-5
2 True-up of Prior TRS Costs in Rates	7,057	Trans. 151, Exhibit 1.2-5
3 2003 TRS Funding Base	12,658,810	Contribution Base from Form 499-A for 2003
4 2003 Non-Price Cap Percentage	10.0031%	records
5 Price Cap Portion of 2003 Funding Base	11,392,531	Line 3 * (1 - Line 4)
6 2004 TRS Funding Base	13,933,769	Contribution Base from Form 499-A for 2003
7 2004 Non-Price Cap Percentage	21.0374%	records
8 Price Cap Portion of 2004 Funding Base	11,002,473	Line 6 * (1 - Line 7)
9 Reversal of Prior TRS True-up	(6,815)	- Line 2 * Line 8 / Line 5
10 TRS Contr. per IS End User Billed Revenue	0.00528	NECA TRS Fund Size Estimate, 4/25/05
11 Current TRS Costs for Price Caps	58,093	Line 10 * Line 8
12 Current TRS Exogenous Cost Change	17,536	Line 11 - Line 1
13 Total TRS Exogenous Cost Change	10,720	Line 12 + Line 9
Price Cap End User Revenues		
14 CMT Basket--Per Line Only	12,127,811	end user demand rated out
15 Database Access	0	end user demand rated out
16 Bill Name & Address	0	end user demand rated out
17 Special Access	0	end user demand rated out
18 Total Price Cap End User Revenues	12,127,811	Sum of Lines 14..17

Citizens Telecommunications Companies - Group #2

Calculation of Exogenous Adjustment
For Telecommunications Relay Service

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Exhibit 1.2-5
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	<u>Quantity</u>	<u>Source / Comments</u>
TRS Exogenous Cost Change Allocation:		
19 CMT Basket	10,720	Line 13 * Line 14 / Line 18
20 Database Access--Undesignated	0	Line 13 * Line 15 / Line 18
21 Bill Name & Address	0	Line 13 * Line 16 / Line 18
22 Total Traffic Sensitive	0	Sum of Lines 20..21
23 Special Access	0	Line 13 * Line 17 / Line 18
24 Total Distributed TRS Exogenous	10,720	Line 19 + Line 22 + Line 23

Citizens Telecommunications Companies - Group #2Calculation of Exogenous Adjustment
For NANPA PaymentsTrans. 163
Exhibit 1.2-6
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	Quantity	Source / Comments
1 NANPA Payments Embedded in Rates	239	Trans. 151, Exhibit 1.2-6
2 NANPA Funding Base--Interstate EU Revei	13,933,769	Contribution Base from Form 499-A for 2003
3 Non-Price Cap Percentage	21.0374%	records
4 Price Cap Portion of Funding Base	11,002,473	Line 2 * (1 - Line 3)
5 NANPA Contribution Factor	0.0000052	Public Notice, DA 05-1565, released 6/1/2004
6 NANPA Costs Attributable to Price Caps	57	Line 5 * Line 4
7 NANPA Exogenous Cost Change	(182)	Line 6 - Line 1
Price Cap End User Revenues		
8 CMT Basket--Per Line Only	12,127,811	end user demand rated out
9 Database Access	0	end user demand rated out
10 Bill Name & Address	0	end user demand rated out
11 Special Access	0	end user demand rated out
12 Total Price Cap End User Revenues	12,127,811	Sum of Lines 8..11

Citizens Telecommunications Companies - Group #2

Calculation of Exogenous Adjustment
For NANPA Payments

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	<u>Quantity</u>	<u>Source / Comments</u>
NANPA Exogenous Change Allocation:		
13 CMT Basket	(182)	Line 7 * Line 8 / Line 12
14 Database Access--Undesignated	0	Line 7 * Line 9 / Line 12
15 Billing Name and Address	0	Line 7 * Line 10 / Line 12
16 Total Traffic Sensitive	0	Sum of Lines 14..15
17 Special Access	0	Line 7 * Line 11 / Line 12
18 Total Distributed NANPA Exogenous	(182)	Line 13 + Line 16 + Line 17

Citizens Telecommunications Companies - Group #3

Summary of Exogenous Costs

Excluding ATS Targeting

Trans. 163

Exhibit 1.3-1

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		<u>Quantity</u>	<u>Source / Comments</u>
CMT Basket			
1	Regulatory Fees	138	Exhibit 1.3-4, Line 13
2	TRS Costs	1,246	Exhibit 1.3-5, Line 19
3	NANPA	(27)	Exhibit 1.3-6, Line 13
4	Total Common Line	1,357	Sum of Lines 1..3
Traffic Sensitive Basket			
5	Regulatory Fees	0	Exhibit 1.3-4, Line 16
6	TRS Costs	0	Exhibit 1.3-5, Line 22
7	NANPA	0	Exhibit 1.3-6, Line 16
8	Total Traffic Sensitive	0	Sum of Lines 5..7
Special Access Basket			
9	Regulatory Fees	0	Exhibit 1.3-4, Line 17
10	TRS Costs	0	Exhibit 1.3-5, Line 23
11	NANPA	0	Exhibit 1.3-6, Line 17
12	Total Special Access	0	Sum of Lines 9..11

Citizens Telecommunications Companies - Group #3

Summary of Exogenous Costs Targeted to SBIs

Excluding ATS Targeting

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Exhibit 1.3-2

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

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

Trans. 163
Exhibit 1.3-2
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	Quantity	<u>Source / Comments</u>
Special Access Basket		
12 Voice Grade Band	0	no targeting below basket level
13 Audio/Video Band	0	no targeting below basket level
14 HiCap & DDS Band	0	no targeting below basket level
15 Total Special Access Targeting	0	Sum of lines 12,13,14
16 Total Special Access Exogenous Costs	0	Exhibit 1.3-1, Line 12
17 Non-Targeted Special Acc. Exog. Costs	0	Line 16 - Line 15

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

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Exhibit 1.3-3
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	Quantity	Source / Comments
Traffic Sensitive Basket		
1 Local Switching Band	0	Exhibit 2.3-7, Line 800
2 Information	0	Exhibit 2.3-7, Line 810
3 Trunk Ports Band	0	Exhibit 2.3-7, Line 805
4 STP Ports Band	0	Exhibit 2.3-7, Line 815
5 Total Traffic Sensitive Targeting	0	Sum of lines 1..4
Trunking Basket		
6 Tandem Transport Band	0	Exhibit 2.3-7, Line 830
7 Voice Grade Band	0	Exhibit 2.3-7, Line 862
8 DS1 Sub-Band	0	Exhibit 2.3-7, Line 926
9 DS3 Sub-Band	0	Exhibit 2.3-7, Line 986
10 HiCap - Other	0	Exhibit 2.3-7, Line 1046
11 Total Trunking Targeting	0	Sum of lines 6..10

Citizens Telecommunications Companies - Group #3Calculation of Exogenous Adjustment
For Federal Regulatory FeesTrans. 163
Exhibit 1.3-4
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	<u>Quantity</u>	<u>Source / Comments</u>
1 Regulatory Fees Embedded in Rates	3,630	Trans. 151, Exhibit 1.3-4
2 Reg Fee Funding Base--Interstate EU Rev.	1,633,399	Contribution Base from Form 499-A for 2004
3 Non-Price Cap Percentage	5.0681%	records
4 Price Cap Portion of Funding Base	1,550,617	Line 2 * (1 - Line 3)
5 Reg. Fee rate per Revenue Dollar	\$0.00243	Notice of Proposed Rulemaking, FCC 05-35 released February 15, 2005
6 Regulatory Fees Attributable to Price Caps	3,768	Line 5 * Line 4
7 Regulatory Fees Exogenous Cost Change	138	Line 6 - Line 1
Price Cap End User Revenues		
8 CMT Basket--Per Line Only	1,260,275	end user demand rated out
9 Database Access	0	end user demand rated out
10 Bill Name & Address	0	end user demand rated out
11 Special Access	0	end user demand rated out
12 Total Price Cap End User Revenues	1,260,275	Sum of Lines 8..11

Citizens Telecommunications Companies - Group #3

Calculation of Exogenous Adjustment
For Federal Regulatory Fees

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Exhibit 1.3-4
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	<u>Quantity</u>	<u>Source / Comments</u>
Reg Fees Exogenous Change Allocation:		
13 CMT Basket	138	Line 7 * Line 8 / Line 12
14 Database Access--Undesignated	0	Line 7 * Line 9 / Line 12
15 Billing Name and Address	0	Line 7 * Line 10 / Line 12
16 Total Traffic Sensitive	0	Sum of Lines 14..15
17 Special Access	0	Line 7 * Line 11 / Line 12
18 Total Reg Fees Exogenous	138	Line 13 + Line 16 + Line 17

Citizens Telecommunications Companies - Group #3Calculation of Exogenous Adjustment
For Telecommunications Relay ServiceTrans. 163
Exhibit 1.3-5
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	<u>Quantity</u>	<u>Source / Comments</u>
1 Current TRS Costs Embedded in Rates	5,928	Trans. 151, Exhibit 1.3-5
2 True-up of Prior TRS Costs in Rates	1,088	Trans. 151, Exhibit 1.3-5
3 2003 TRS Funding Base	1,665,175	Contribution Base from Form 499-A for 2003
4 2003 Non-Price Cap Percentage	0.0000%	records
5 Price Cap Portion of 2003 Funding Base	1,665,175	Line 3 * (1 - Line 4)
6 2004 TRS Funding Base	1,633,399	Contribution Base from Form 499-A for 2004
7 2004 Non-Price Cap Percentage	5.0681%	records
8 Price Cap Portion of 2004 Funding Base	1,550,617	Line 6 * (1 - Line 7)
9 Reversal of Prior TRS True-up	(1,013)	- Line 2 * Line 8 / Line 5
10 TRS Contr. per IS End User Billed Revenue	0.00528	NECA TRS Fund Size Estimate, 4/25/05
11 Current TRS Costs for Price Caps	8,187	Line 10 * Line 8
12 Current TRS Exogenous Cost Change	2,259	Line 11 - Line 1
13 Total TRS Exogenous Cost Change	1,246	Line 12 + Line 9
Price Cap End User Revenues		
14 CMT Basket--Per Line Only	1,260,275	end user demand rated out
15 Database Access	0	end user demand rated out
16 Bill Name & Address	0	end user demand rated out
17 Special Access	0	end user demand rated out
18 Total Price Cap End User Revenues	1,260,275	Sum of Lines 14..17

Citizens Telecommunications Companies - Group #3

Calculation of Exogenous Adjustment
For Telecommunications Relay Service

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Exhibit 1.3-5
Page 2 of 2

	<u>Quantity</u>	<u>Source / Comments</u>
TRS Exogenous Cost Change Allocation:		
19 CMT Basket	1,246	Line 13 * Line 14 / Line 18
20 Database Access--Undesignated	0	Line 13 * Line 15 / Line 18
21 Bill Name & Address	0	Line 13 * Line 16 / Line 18
22 Total Traffic Sensitive	0	Sum of Lines 20..21
23 Special Access	0	Line 13 * Line 17 / Line 18
24 Total Distributed TRS Exogenous	1,246	Line 19 + Line 22 + Line 23

Citizens Telecommunications Companies - Group #3Calculation of Exogenous Adjustment
For NANPA PaymentsTrans. 163
Exhibit 1.3-6
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	<u>Quantity</u>	<u>Source / Comments</u>
1 NANPA Payments Embedded in Rates	35	Trans. 151, Exhibit 1.3-6
2 NANPA Funding Base--Interstate EU Revei	1,633,399	Contribution Base from Form 499-A for 2004
3 Non-Price Cap Percentage	5.0681%	records
4 Price Cap Portion of Funding Base	1,550,617	Line 2 * (1 - Line 3)
5 NANPA Contribution Factor	0.0000052	Public Notice, DA 05-1565, released 6/1/2004
6 NANPA Costs Attributable to Price Caps	8	Line 5 * Line 4
7 NANPA Exogenous Cost Change	(27)	Line 6 - Line 1
Price Cap End User Revenues		
8 CMT Basket--Per Line Only	1,260,275	end user demand rated out
9 Database Access	0	end user demand rated out
10 Bill Name & Address	0	end user demand rated out
11 Special Access	0	end user demand rated out
12 Total Price Cap End User Revenues	1,260,275	Sum of Lines 8..11

Citizens Telecommunications Companies - Group #3

Calculation of Exogenous Adjustment
For NANPA Payments

Trans. 163
Exhibit 1.3-6
Page 2 of 2

	<u>Quantity</u>	<u>Source / Comments</u>
NANPA Exogenous Change Allocation:		
13 CMT Basket	(27)	Line 7 * Line 8 / Line 12
14 Database Access--Undesignated	0	Line 7 * Line 9 / Line 12
15 Billing Name and Address	0	Line 7 * Line 10 / Line 12
16 Total Traffic Sensitive	0	Sum of Lines 14..15
17 Special Access	0	Line 7 * Line 11 / Line 12
18 Total Distributed NANPA Exogenous	(27)	Line 13 + Line 16 + Line 17

Citizens Telecommunications Companies - Group #4

Summary of Exogenous Costs

Excluding ATS Targeting

Trans. 163

Exhibit 1.4-1

Page 1 of 1

		<u>Quantity</u>	<u>Source / Comments</u>
CMT Basket			
1	Regulatory Fees	4,711	Exhibit 1.4-4, Line 13
2	TRS Costs	26,559	Exhibit 1.4-5, Line 19
3	NANPA	(454)	Exhibit 1.4-6, Line 13
4	Total Common Line	30,816	Sum of Lines 1..3
Traffic Sensitive Basket			
5	Regulatory Fees	0	Exhibit 1.4-4, Line 16
6	TRS Costs	0	Exhibit 1.4-5, Line 22
7	NANPA	0	Exhibit 1.4-6, Line 16
8	Total Traffic Sensitive	0	Sum of Lines 5..7
Special Access Basket			
9	Regulatory Fees	0	Exhibit 1.4-4, Line 17
10	TRS Costs	0	Exhibit 1.4-5, Line 23
11	NANPA	0	Exhibit 1.4-6, Line 17
12	Total Special Access	0	Sum of Lines 9..11

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

Trans. 163
Exhibit 1.4-2
Page 1 of 2

	<u>Quantity</u>	<u>Source / Comments</u>
Traffic Sensitive Basket		
Database Access Band Undesignated		
1 Reg Fees	0	Exhibit 1.4-4, Line 14
2 TRS	0	Exhibit 1.4-5, Line 20
3 NANPA	0	Exhibit 1.4-6, Line 14
4 Total Database Access Undesignated	0	Sum of Lines 1..3
Billing Name and Address Band		
5 Reg Fees	0	Exhibit 1.4-4, Line 15
6 TRS	0	Exhibit 1.4-5, Line 21
7 NANPA	0	Exhibit 1.4-6, Line 15
8 Total Billing Name and Address Band	0	Sum of Lines 5..7
9 Total Traffic Sensitive Targeting	0	Line 4 + Line 8
10 Total Traffic Sensitive Exogenous Costs	0	Exhibit 1.4-1, Line 8
11 Non-Targeted TS Exogenous Costs	0	Line 10 - Line 9

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

Trans. 163
Exhibit 1.4-2
Page 2 of 2

	Quantity	<u>Source / Comments</u>
Special Access Basket		
12 Voice Grade Band	0	no targeting below basket level
13 Audio/Video Band	0	no targeting below basket level
14 HiCap & DDS Band	0	no targeting below basket level
15 Total Special Access Targeting	0	Sum of lines 12,13,14
16 Total Special Access Exogenous Costs	0	Exhibit 1.4-1, Line 12
17 Non-Targeted Special Acc. Exog. Costs	0	Line 16 - Line 15

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

Trans. 163
Exhibit 1.4-3
Page 1 of 1

	Quantity	Source / Comments
Traffic Sensitive Basket		
1 Local Switching Band	0	Exhibit 2.4-7, Line 800
2 Information	0	Exhibit 2.4-7, Line 810
3 Trunk Ports Band	0	Exhibit 2.4-7, Line 805
4 STP Ports Band	0	Exhibit 2.4-7, Line 815
5 Total Traffic Sensitive Targeting	0	Sum of lines 1..4
Trunking Basket		
6 Tandem Transport Band	0	Exhibit 2.4-7, Line 830
7 Voice Grade Band	0	Exhibit 2.4-7, Line 862
8 DS1 Sub-Band	0	Exhibit 2.4-7, Line 926
9 DS3 Sub-Band	0	Exhibit 2.4-7, Line 986
10 HiCap - Other	0	Exhibit 2.4-7, Line 1046
11 Total Trunking Targeting	0	Sum of lines 6..10

Citizens Telecommunications Companies - Group #4Calculation of Exogenous Adjustment
For Federal Regulatory FeesTrans. 163
Exhibit 1.4-4
Page 1 of 2

	<u>Quantity</u>	<u>Source / Comments</u>
1 Regulatory Fees Embedded in Rates	61,870	Trans. 151, Exhibit 1.4-4
2 Reg Fee Funding Base--Interstate EU Rev.	32,541,224	Contribution Base from Form 499-A for 2004
3 Non-Price Cap Percentage	15.8011%	records
4 Price Cap Portion of Funding Base	27,399,346	Line 2 * (1 - Line 3)
5 Reg. Fee rate per Revenue Dollar	\$0.00243	Notice of Proposed Rulemaking, FCC 05-35 released February 15, 2005
6 Regulatory Fees Attributable to Price Caps	66,580	Line 5 * Line 4
7 Regulatory Fees Exogenous Cost Change	4,711	Line 6 - Line 1
Price Cap End User Revenues		
8 CMT Basket--Per Line Only	24,645,633	end user demand rated out
9 Database Access	0	end user demand rated out
10 Bill Name & Address	0	end user demand rated out
11 Special Access	0	end user demand rated out
12 Total Price Cap End User Revenues	24,645,633	Sum of Lines 8..11

Citizens Telecommunications Companies - Group #4

Calculation of Exogenous Adjustment
For Federal Regulatory Fees

Trans. 163
Exhibit 1.4-4
Page 2 of 2

	<u>Quantity</u>	<u>Source / Comments</u>
Reg Fees Exogenous Change Allocation:		
13 CMT Basket	4,711	Line 7 * Line 8 / Line 12
14 Database Access--Undesignated	0	Line 7 * Line 9 / Line 12
15 Billing Name and Address	0	Line 7 * Line 10 / Line 12
16 Total Traffic Sensitive	0	Sum of Lines 14..15
17 Special Access	0	Line 7 * Line 11 / Line 12
18 Total Reg Fees Exogenous	4,711	Line 13 + Line 16 + Line 17

Citizens Telecommunications Companies - Group #4Calculation of Exogenous Adjustment
For Telecommunications Relay ServiceTrans. 163
Exhibit 1.4-5
Page 1 of 2

	<u>Quantity</u>	<u>Source / Comments</u>
1 Current TRS Costs Embedded in Rates	101,035	Trans. 151, Exhibit 1.4-5
2 True-up of Prior TRS Costs in Rates	17,687	Trans. 151, Exhibit 1.4-5
3 2003 TRS Funding Base	30,746,494	Contribution Base from Form 499-A for 2003
4 2003 Non-Price Cap Percentage	7.6949%	records
5 Price Cap Portion of 2003 Funding Base	28,380,578	Line 3 * (1 - Line 4)
6 2004 TRS Funding Base	32,541,224	Contribution Base from Form 499-A for 2004
7 2004 Non-Price Cap Percentage	15.8011%	records
8 Price Cap Portion of 2004 Funding Base	27,399,346	Line 6 * (1 - Line 7)
9 Reversal of Prior TRS True-up	(17,075)	- Line 2 * Line 8 / Line 5
10 TRS Contr. per IS End User Billed Revenue	0.00528	NECA TRS Fund Size Estimate, 4/25/05
11 Current TRS Costs for Price Caps	144,669	Line 10 * Line 8
12 Current TRS Exogenous Cost Change	43,634	Line 11 - Line 1
13 Total TRS Exogenous Cost Change	26,559	Line 12 + Line 9
Price Cap End User Revenues		
14 CMT Basket--Per Line Only	24,645,633	end user demand rated out
15 Database Access	0	end user demand rated out
16 Bill Name & Address	0	end user demand rated out
17 Special Access	0	end user demand rated out
18 Total Price Cap End User Revenues	24,645,633	Sum of Lines 14..17

Citizens Telecommunications Companies - Group #4

Calculation of Exogenous Adjustment
For Telecommunications Relay Service

Trans. 163
Exhibit 1.4-5
Page 2 of 2

	<u>Quantity</u>	<u>Source / Comments</u>
TRS Exogenous Cost Change Allocation:		
19 CMT Basket	26,559	Line 13 * Line 14 / Line 18
20 Database Access--Undesignated	0	Line 13 * Line 15 / Line 18
21 Bill Name & Address	0	Line 13 * Line 16 / Line 18
22 Total Traffic Sensitive	0	Sum of Lines 20..21
23 Special Access	0	Line 13 * Line 17 / Line 18
24 Total Distributed TRS Exogenous	26,559	Line 19 + Line 22 + Line 23

Citizens Telecommunications Companies - Group #4Calculation of Exogenous Adjustment
For NANPA PaymentsTrans. 163
Exhibit 1.4-6
Page 1 of 2

	<u>Quantity</u>	<u>Source / Comments</u>
1 NANPA Payments Embedded in Rates	596	Trans. 151, Exhibit 1.4-6
2 NANPA Funding Base--Interstate EU Revei	32,541,224	Contribution Base from Form 499-A for 2004
3 Non-Price Cap Percentage	15.8011%	records
4 Price Cap Portion of Funding Base	27,399,346	Line 2 * (1 - Line 3)
5 NANPA Contribution Factor	0.0000052	Public Notice, DA 05-1565, released 6/1/2004
6 NANPA Costs Attributable to Price Caps	142	Line 5 * Line 4
7 NANPA Exogenous Cost Change	(454)	Line 6 - Line 1
Price Cap End User Revenues		
8 CMT Basket--Per Line Only	24,645,633	end user demand rated out
9 Database Access	0	end user demand rated out
10 Bill Name & Address	0	end user demand rated out
11 Special Access	0	end user demand rated out
12 Total Price Cap End User Revenues	24,645,633	Sum of Lines 8..11

Citizens Telecommunications Companies - Group #4

Calculation of Exogenous Adjustment
For NANPA Payments

Trans. 163
Exhibit 1.4-6
Page 2 of 2

	<u>Quantity</u>	<u>Source / Comments</u>
NANPA Exogenous Change Allocation:		
13 CMT Basket	(454)	Line 7 * Line 8 / Line 12
14 Database Access--Undesignated	0	Line 7 * Line 9 / Line 12
15 Billing Name and Address	0	Line 7 * Line 10 / Line 12
16 Total Traffic Sensitive	0	Sum of Lines 14..15
17 Special Access	0	Line 7 * Line 11 / Line 12
18 Total Distributed NANPA Exogenous	(454)	Line 13 + Line 16 + Line 17

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

Trans. 163
Exhibit 2.1-1

	<u>Quantity</u>	<u>Source / Comments</u>
1 Total exogenous changes (delta Z)	129,288	Exhibit 1.1-1, Line 4
2 Total EUCL Lines	10,344,678	Base Period Demand
3 CMT Exogenous per line	0.012498	Line 1 / Line 2
4 CMT Revenue per Line at time t-1	9.562788	Trans. 151
5 Exogenous Cost Change Factor	1.00130695	1 + (Line 3 / Line 4)
6 CMT Revenue per Line at time t	9.575286	Line 4 * Line 5

Citizens Telecommunications Companies - Group #1
Price Cap Index Calculation

Trans. 163
Exhibit 2.1-2

		(A) Traffic Sensitive	(B) Trunking	(C) Inter- exchange	(D) Special Access
	Source / Comments				
1	GDP-PI	Government Statistic	2.4390%	2.4390%	2.4390%
2	Productivity factor (X)	47 CFR 61.45	2.4390%	2.4390%	2.4390%
3	GDP-PI - X	Line 1 - Line 2	0.0000%	0.0000%	0.0000%
4	Existing PCI [PCI(t-1)]	Trans. 151	24.4118	27.0731	61.2620
5	Exogenous Changes (delta Z)	Exhibit 1.1-1	\$0	\$0	\$0
6	Revenues (R)	Base Period Demand rated out (Revenues at Last PCI Update)	\$13,605,158	\$15,340,099	\$60,324,523
7	Delta Z / R	Line 5 / Line 6	0.0000	0.0000	0.0000
8	$W = (R + \text{Delta } Z) / R$	(Line 6 + Line 5) / Line 6	1.0000	1.0000	1.0000
9	$W * (\text{GDP-PI} - X)$	Line 8 * Line 3	0.0000	0.0000	0.0000
10	Targeted Revenue Differential		0	0	0
11	Proposed PCI (Non-Exog Only)	Line 4 - or - Line 4 * (1 + Line 3)	24.4118	27.0731	61.2620
12	Proposed PCI	Line 4 * (1 + Line 7 + (Line 10 / Line 6))	24.4118	27.0731	61.2620
13	% Change in PCI	(Line 12 / Line 4) - 1	0.0000%	0.0000%	0.0000%

Citizens Telecommunications Companies - Group #1
Calculation of g factor

Trans. 163
Exhibit 2.1-3

	<u>Quantity</u>	<u>Source / Comments</u>
1 Prior Base Period CCL MOU	2,614,660,470	Prior Base Period Demand
2 Prior Base Period Lines	875,553	Prior Base Period Demand / 12
3 Prior Base Period MOU per Line	2,986	Line 1 / Line 2
4 Base Period CCL MOU	2,716,372,295	Base Period Demand
5 Base Period Lines	862,057	Base Period Demand / 12
6 Base Period MOU per Line	3,151	Line 4 / Line 5
7 g factor	5.5166%	(Line 6 / Line 3) - 1
8 g factor used for targeting	0.00%	zero if no CCL allowed or no targeting, else Line 7

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

Trans. 163
Exhibit 2.1-4

	<u>Quantity</u>	<u>Source / Comments</u>
1 ILEC Only TIC MOU	2,716,372,295	Base Period Demand
2 Less: MOU on detariffed facilities only	0	Base Period Demand
3 Connecting Co. Tandem MOU	37,667,739	Base Period Demand
4 Connecting Co. Direct MOU	0	Line 8 * Line 9
5 Total ILEC Transport MOU	2,754,040,034	Line 1 - Line 2 + Line 3 + Line 4
6 DS1's Direct to Conn. Co. Offices (PIU'd)	0.00	Base Period Demand in Price Caps
7 DS3's Direct to Conn. Co. Offices (PIU'd)	0.00	Base Period Demand in Price Caps
8 Conn. Co. VG Equiv. Direct Trunks	0	24 * Line 6 + 672 * Line 7
9 Assumed MOU per Direct Trunk	2,598	Trans. 42

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

Trans. 163
Exhibit 2.1-5
Page 1 of 1

		(A) Total	(B) CMT	(C) Traffic Sens.	(D) Trunking
100	Local Switching	Exhibit 3.1-3, Lines 1..5, Col. F	7,062,568	7,062,568	
105	LS Trunk Ports	Exhibit 3.1-8, LINE 6, Col. F	3,786,365	3,786,365	
110	Info Surcharge	Exhibit 3.1-4, Line 3, Col. F	0	0	
115	STP Ports	Exhibit 3.1-9, Line 2, Col. F	0	0	
130	Tandem Switched Transport	Exhibit 3.1-10, Line 8, Col. F	5,550,036		5,550,036
160	VG Switched Transport	Exhibit 3.1-11, Line 8, Col. F	25,857		25,857
220	High Cap & Other Switched Transport	Exhibit 3.1-14, Line 6, Col. F	9,764,205		9,764,205
400	Total Traffic Sensitive-Related Revenue	Sum of Lines 100..220	26,189,032	10,848,933	15,340,099
410	Switched TS Revenue	Line 400, Col. C	10,848,933		
415	Switched Transport Revenue	Line 400, Col. D	15,340,099		
420	Local Switching MOU	Exhibit 3.1-3, Lines 1..5, Col. A	2,716,372,295		
430	LEC Transport MOU	Exhibit 2.1-4, Line 5	2,754,040,034		
440	Switched TS Revenue per MOU	Line 410 / Line 420	0.003994		
450	Switched Transport Revenue per MOU	Line 415 / Line 430	0.005570		
460	ATS Revenue per MOU	Line 440 + Line 450	0.009564		
470	Original Target Avg TS MOU Rate	47 C.F.R 61.3(qq)(3)	0.009500		
475	ATS Target Met in Prior Filing	Input	Yes		
478	Target Avg TS MOU Rate		0.009564		
480	Amount Above Target	If Line 475 = "Yes" then 0, else Line 460 - Line 470, but max 0	0.000000		

Citizens Telecommunications Companies - Group #1

Calculation of Initial Targeting Amount

Trans. 163

Exhibit 2.1-6

Page 1 of 1

		(A) Total	(B) CMT	(C) Traffic Sens.	(D) Trunking
490	Maximum Revenue to Target	Line 480 * max of Ln 420 or 430, subj. to LS reduction rule	0		
500	GDP-PI	Government Statistic	2.4390%	2.4390%	2.4390%
510	X	47 CFR 61.45	0.024390	0.024390	0.024390
520	g factor	Exhibit 2.1-3, Line 8	0.0000%		
530	CL MOU Revenue, excl. Marketing	Base period Demand rated out	0		
540	R	Base period Demand rated out	132,013,261	103,068,004	13,605,158
				15,340,099	
547	Reversal of Prior Yr Pooling Jurisdictions	Exhibit H-1	2,494,739	2,494,739	
550	Initial Target Reduction	GDP-PI - X & g impacts	(0)	(0)	0
555	Transfer Targeting Revenue	None	0	0	0
560	Actual Available Targeting Reduction	Ln 550 + Ln 555 (limited to - Ln 490)	0		
570	Revenue Remaining to Target	Line 490 + Line 560	0		
595	Percentage Reduction in LS	Initial CALLS filing only	0.00%		
600	Specified LS Revenue Reduction	Initial Restructure Only	0		
610	Amount of Calculated LS Reduction	Min(Line 600, Line 570)	0		
620	Final Revenue Remaining to Target	Line 570 - Line 610	0		
700	Required TIC Reduction	No remaining TIC	0		
710	Required Info Surcharge Reduction	No remaining Info Surcharge	0		
715	Residual Amount	Ln 560 - Ln 610 - Ln 700 - Ln 710	0		
720	Minimum Amount for Local Switching	Ln 715 * Exhibit 2.1-5, (Ln 100 / Ln 400)	0		
730	Max. Availa. for Other ATS Ratemaking	Line 715 - Line 720	0		

Citizens Telecommunications Companies - Group #1
Calculation of Amount Targeted and Proposed ATS Rate

Trans. 163
Exhibit 2.1-7
Page 1 of 1

		(A) Total	(B) CMT	(C) Traffic Sens.	(D) Trunking
<hr/>					
Actual Targeting Selected:					
800 Local Switching	selected reduction	0		0	
805 LS Trunk Ports	selected reduction	0		0	
810 Info Surcharge	selected reduction	0		0	
815 STP Ports	selected reduction	0		0	
830 Tandem Switched Transport	selected reduction	0			0
862 VG Switched Transport	selected reduction	0			0
926 DS1 Switched Transport	selected reduction	0			0
986 DS3 Switched Transport	selected reduction	0			0
1046 HiCap/Other Switched Transport	selected reduction	0			0
1100 Actual Targeting Amounts for PCIs	Sum of Lines 800..1046	0		0	0
1110 Proposed ATS Revenue	Line 1100 + Exhibit 2.1-5, Line 400	26,189,032		10,848,933	15,340,099
1120 Proposed ATS Rate	Line 1110 / Exhibit 2.1-5 Ln 420 or 430	0.009564		0.003994	0.005570
1130 ATS Cap for this Annual Filing Period	Exhibit 2.1-5, Line 460	0.009564			

Citizens Telecommunications Companies - Group #1
Calculation of EUCL Limits, PICC Rates, and CCL Rates

Trans. 163
Exhibit 2.1-8
Page 1 of 3

		(A) Total	(B) No Zone / Zone A	(C) Zone B
EUCL Demand Inputs				
100	Primary Res, SLB, & Lifeline Lines	Base period demand	7,690,335	7,690,335
110	NonPrimary Res & BRI ISDN Lines	Base period demand	518,463	518,463
120	MLB, Centrex, & PRI ISDN Lines	Base period demand	2,135,880	2,135,880
130	Total Local Exchange Lines	Sum of Lines 100..120	10,344,678	10,344,678
PICC Demand Inputs				
200	Total MLB & PRI ISDN PICCs	Base period demand	1,423,725	1,423,725
210	Total Bus. Centrex PICCs in groups > 9	Base period demand	363,651	363,651
220	Total Bus. Centrex Groups < 9 lines	Base period demand	60,431	60,431
MOU Demand Inputs				
300	Terminating Premium MOU	Base period demand	1,901,460,607	
310	Terminating Non-Premium MOU	Base period demand	0	
320	Terminating Chargeable MOU	Line 300 + 0.45 * Line 310	1,901,460,607	
330	Originating Premium MOU	Base period demand	814,911,688	
340	Originating Non-Premium MOU	Base period demand	0	
350	Originating Chargeable MOU	Line 330 + 0.45 * Line 340	814,911,688	
SLC/PICC Caps				
400	Primary Res/SLB EUCL Cap	47 C.F.R. 69.152	6.50	
410	NonPrimary Res/BRI EUCL Cap	47 C.F.R. 69.152	7.00	
420	MLB, PRI, & Centrex EUCL Cap	47 C.F.R. 69.152	9.20	
430	PICC Cap	47 C.F.R. 69.152	4.31	

Citizens Telecommunications Companies - Group #1
Calculation of EUCL Limits, PICC Rates, and CCL Rates

Trans. 163
Exhibit 2.1-8
Page 2 of 3

		(A) Total	(B) No Zone / Zone A	(C) Zone B
	Source / Comments			
440	Current Max CMT Revenue Per Line	Trans. 151	9.56	
450	Total CMT Exog Factor	Exhibit 2.1-1, Line 5	1.001307	
460	Proposed Max CMT Revenue per Line	Line 440 * Line 450	9.58	
	6/30/2000 Rates (Common Line + Marketing)			
470	NonPrimary Res/BRI EUCL Cap	Tariffed Rate as of 6/30/00	6.07	
480	MLB, PRI, & Centrex EUCL Cap	Tariffed Rate as of 6/30/00	9.20	
	CALLS Maximum Allowable EUCL Rates			
500	Primary Res/SLB EUCL Cap	Min of Line 400, Line 460	6.50	
510	NonPrimary Res/BRI EUCL Cap	Min of Ln 410, (Max of Ln 460,470)	7.00	
520	MLB, PRI, & Centrex EUCL Cap	Min of Ln 420, (Max of Ln 460,480)	9.20	
	CMT Rev vs. EUCL Rev at Max Allowable Rates			
600	Proposed Maximum CMT Revenue	Line 130 * Line 460	99,053,246	
610	Max Allowable PR, Lifeline, SLB Revenue	Line 100 * Line 500	49,987,178	
620	Max Allowable NonPrim Res, BRI Rev.	Line 110 * Line 510	3,629,241	
630	Max Allowable MLB, PRI, Ctx Revenue	Line 120 * Line 520	19,650,096	
640	Total Max Allowable EUCL Revenue	Sum of Lines 610..630	73,266,515	
650	Remaining CMT Revenue (Over-recovery)	Line 600 - Line 640	25,786,732	
652	Maximum Allowable PICC Revenue	Ln 430 * (Ln 200 + Ln 210 / 9 + Ln 220)	6,570,859	
660	Total USAC Receipts (at t)	Exhibit 3.1-2, Line 35	22,657,524	
665	Mandated CCL Revenue Reduction	none	0	
670	Voluntary Reduction	LEC choice	0	
680	Remaining Revenue (Over-Recovery)	Ln 650 - Ln 660 - Ln 665 - Ln 670	3,129,208	
685	Proposed Maximum CMT Revenue per Line	Ln 460 * (1 - (665 / Ln 130) / Ln 460)	9.58	

Citizens Telecommunications Companies - Group #1
Calculation of EUCL Limits, PICC Rates, and CCL Rates

Trans. 163
Exhibit 2.1-8
Page 3 of 3

	Source / Comments	(A) Total	(B) No Zone / Zone A	(C) Zone B
Calculation of PICC for MLB, PRI ISDN, & Centrex				
800	MLB PICC Cap	Line 430	4.31	
810	MLB PICC Revenue Target	Max of zero, Line 680	3,129,208	
820	MLB PICC Target Rate	Line 810 / (Ln 200 + Ln 210 / 9 + Ln 220)	2.052530	
830	Maximum Average MLB PICC rate	Min of Line 800, Line 820	2.052530	
840	Maximum MLB PICC Revenue	Line 830 * Ln 200	2,922,239	
850	Maximum Centrex PICC Revenue	Line 830 * (Ln 210 / 9 + Ln 220)	206,970	
860	Total Maximum PICC Revenue	Line 840 + Line 850	3,129,208	
Calculation of CCL Rates and Revenue				
900	Local Switching Rate (Dec. 31, 1997)	records	0.01276734	
910	CCL Originating Rate (Dec. 31, 1997)	records	0.01000000	
920	Interconnection Rate (Dec. 31, 1997)	records	0.00582537	
930	Proposed Local Switching Rate	Exhibit 3.1-3, Line 2, Col. D	0.00260000	
940	Maximum Rate per Originating MOU	Sum of Lns 900..920 - Line 930	0.02599271	
950	Maximum CCL Revenue	Line 810 - Line 860	0	
960	Maximum CCL Orig Rate	Min of Line 940, Ln 950 / Ln 350	0.00000000	
970	Maximum CCL Term Rate	(Ln 950 - Ln 960 * Ln 350) / Ln 320	0.00000000	
980	Maximum Orig CCL Revenue	Line 960 * Line 350	0	
990	Maximum Term CCL Revenue	Line 970 * Line 320	0	
995	Total Max CCL Revenue	Line 980 + Line 990	0	
1100	Deaveraging Possible?	if Ln 680 > 0 No, else Yes	No	
1110	Pooling Revenue?	input	Yes	
1120	Will LEC Deaverage EUCL this filing?	LEC choice, if possible	No	
1130	TRP Form with Final EUCL Rates		CAP1	

Citizens Telecommunications Companies - Group #1

Manual Input of EUCL Rates to Avoid Over Recovery

Trans. 163

Exhibit 2.1-9

Page 1 of 1

		Source / Comments	Amount
	Calculation of Maximum Recoverable Revenue		
100	Maximum CMT Revenues	Exhibit 2.1-8, Line 600	N/A
110	Total USAC Receipts	Exhibit 2.1-8, Line 660	N/A
120	Mandated & Voluntary Reductions	Exhibit 2.1-8, Lines 665 and 670	N/A
130	Maximum Recoverable Revenues	Line 100 - Line 110 - Line 120	N/A
	CALLS Maximum Allowable EUCL Rates		
200	Primary Res/SLB EUCL Cap	Exhibit 2.1-8, Line 500	N/A
210	NonPrimary Res/BRI EUCL Cap	Exhibit 2.1-8, Line 510	N/A
220	MLB, PRI, & Centrex EUCL Cap	Exhibit 2.1-8, Line 520	N/A
	Final EUCL Rates		
400	Primary Res/SLB EUCL Rate	input	6.50
410	NonPrimary Res/BRI EUCL Rate	input	7.00
420	MLB, PRI, & Centrex EUCL Rate	input	9.20
	Final EUCL Revenue		
500	Primary Res/SLB EUCL Revenue	Line 400 * Exhibit 2.1-8, Line 100	N/A
510	NonPrimary Res/BRI EUCL Revenue	Line 410 * Exhibit 2.1-8, Line 110	N/A
520	MLB, PRI, & Centrex EUCL Revenue	Line 420 * Exhibit 2.1-8, Line 120	N/A
530	Total EUCL Revenue	Sum of Lines 500..520	N/A
600	Under (Over) Recovery	Line 530 - Line 130	N/A

Citizens Telecommunications Companies - Group #1

Allocation of Pooled Revenues

Trans. 163

Exhibit 2.1-10

Page 1 of 1

	Source / Comments	Amount
100 Pooling Amount	Exhibit 2.1-11, Line 3	6,303,995
105 TRP Form with Final EUCL Rates	Exhibit 2.1-8, Line 1130	CAP1
MLB Pooled Rates		
110 MLB, PRI, & Centrex EUCL Cap	Exhibit 2.1-8, Line 420	9.20
120 MLB, PRI, & Centrex EUCL Rate	Exhibit 2.1-8, Line 520	9.20
130 MLB, PRI, & Centrex Revenue below Cap	(Line 110 - Line 120) * MLB Lines	0
140 Pooling Revenue from MBL EUCLs	Min of Line 130, Line 100	0
150 Maximum Allowable MLB EUCL Rate	Ln 120 + Ln 140 / Exhibit 2.1-8, Line 120	9.20
155 Max Allowed MLB EUCL Revenues	Line 150 * Exhibit 2.1-8, Line 120	19,650,096
160 Remaining Pooled Revenue	Line 100 - Line 140	6,303,995
170 MLB PICC Cap	Exhibit 2.1-8, Line 430	4.31
180 Max Avg MLB, PRI, & Ctx PICC Rate	Exhibit 2.1-8, Line 830	2.05
190 MLB PICC Revenue Below Cap	(Ln 170 - Ln 180) * base year demand	3,441,651
200 Pooling Revenue from MLB PICC Rate	Min of Ln 160, Ln 190	3,441,651
210 Maximum Allowed MLB PICC Rate	Ln 180 + Ln 200 / base year demand	4.31
220 Max Allowed MLB PICC Revenue	Line 210 * base year demand	6,570,859
400 Unrecoverable Pool Revenues	Line 160 - Line 200	2,862,343

Citizens Telecommunications Companies - Group #1
Source of Pooled Revenues

Trans. 163
Exhibit 2.1-11
Page 1 of 1

	Source / Comments	Amount
1	Revenue to Pool from this Tariff Unit Exhibit H-1	6,303,995
2	Shortfall Received from other Tariff Units Exhibit H-1	0
3	Pool Revenue to Recover in this Tariff Unit Line 1 + Line 2	6,303,995

Citizens Telecommunications Companies - Group #2Trans. 163
Exhibit 2.2-1

	<u>Quantity</u>	<u>Source / Comments</u>
1 Total exogenous changes (delta Z)	12,439	Exhibit 1.2-1, Line 4
2 Total EUCL Lines	1,690,435	Base Period Demand
3 CMT Exogenous per line	0.007358	Line 1 / Line 2
4 CMT Revenue per Line at time t-1	13.827169	Trans. 151
5 Exogenous Cost Change Factor	1.00053216	1 + (Line 3 / Line 4)
6 CMT Revenue per Line at time t	13.834527	Line 4 * Line 5

Citizens Telecommunications Companies - Group #2

Price Cap Index Calculation

Traffic Sensitive Price Cap Basket

Trans. 163

Exhibit 2.2-2

		(A) Traffic Sensitive	(B) Trunking	(C) Inter- exchange	(D) Special Access
	Source / Comments				
1	GDP-PI	Government Statistic	2.4390%	2.4390%	2.4390%
2	Productivity factor (X)	47 CFR 61.45	2.4390%	2.4390%	2.4390%
3	GDP-PI - X	Line 1 - Line 2	0.0000%	0.0000%	0.0000%
4	Existing PCI [PCI(t-1)]	Trans. 151	13.4455	16.8022	48.5879
5	Exogenous Changes (delta Z)	Exhibit 1.2-1	\$0	\$0	\$0
6	Revenues (R)	Base Period Demand rated out (Revenues at Last PCI Update)	\$2,889,526	\$2,426,939	\$8,338,618
7	Delta Z / R	Line 5 / Line 6	0.0000	0.0000	0.0000
8	$W = (R + \text{Delta } Z) / R$	(Line 6 + Line 5) / Line 6	1.0000	1.0000	1.0000
9	$W * (\text{GDP-PI} - X)$	Line 8 * Line 3	0.0000	0.0000	0.0000
10	Targeted Revenue Differential		0	0	0
11	Proposed PCI (Non-Exog Only)	Line 4 - or - Line 4 * (1 + Line 3)	13.4455	16.8022	48.5879
12	Proposed PCI	Line 4 * (1 + Line 7 + (Line 10 / Line 6))	13.4455	16.8022	48.5879
13	% Change in PCI	(Line 12 / Line 4) - 1	0.0000%	0.0000%	0.0000%

Citizens Telecommunications Companies - Group #2

Calculation of g factor

Trans. 163

Exhibit 2.2-3

	<u>Quantity</u>	<u>Source / Comments</u>
1 Prior Base Period CCL MOU	499,615,710	Prior Base Period Demand
2 Prior Base Period Lines	145,148	Prior Base Period Demand / 12
3 Prior Base Period MOU per Line	3,442	Line 1 / Line 2
4 Base Period CCL MOU	522,648,391	Base Period Demand
5 Base Period Lines	140,870	Base Period Demand / 12
6 Base Period MOU per Line	3,710	Line 4 / Line 5
7 g factor	7.7875%	(Line 6 / Line 3) - 1
8 g factor used for targeting	0.00%	zero if no CCL allowed or no targeting, else Line 7

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

Trans. 163
Exhibit 2.2-4

	<u>Quantity</u>	<u>Source / Comments</u>
1 ILEC Only TIC MOU	522,648,391	Base Period Demand
2 Less: MOU on detariffed facilities only	0	Base Period Demand
3 Connecting Co. Tandem MOU	0	Base Period Demand
4 Connecting Co. Direct MOU	0	Line 8 * Line 9
5 Total ILEC Transport MOU	522,648,391	Line 1 - Line 2 + Line 3 + Line 4
6 DS1's Direct to Conn. Co. Offices (PIU'd)	0.00	Base Period Demand in Price Caps
7 DS3's Direct to Conn. Co. Offices (PIU'd)	0.00	Base Period Demand in Price Caps
8 Conn. Co. VG Equiv. Direct Trunks	0	24 * Line 6 + 672 * Line 7
9 Assumed MOU per Direct Trunk	1,436	Trans. 42

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

Trans. 163
Exhibit 2.2-5
Page 1 of 1

		(A) Total	(B) CMT	(C) Traffic Sens.	(D) Trunking
100	Local Switching	Exhibit 3.2-3, Lines 1..5, Col. F		1,906,046	
105	LS Trunk Ports	Exhibit 3.2-8, Line 6, Col. F		543,919	
110	Info Surcharge	Exhibit 3.2-4, Line 3, Col. F		0	
115	STP Ports	Exhibit 3.2-9, Line 2, Col. F		0	
130	Tandem Switched Transport	Exhibit 3.2-10, Line 8, Col. F			802,933
160	VG Switched Transport	Exhibit 3.2-11, Line 7, Col. F			46,651
220	High Cap & Other Switched Transport	Exhibit 3.2-14, Line 6, Col. F			1,577,355
400	Total Traffic Sensitive-Related Revenue	Sum of Lines 100..220		2,449,965	2,426,939
410	Switched TS Revenue	Line 400, Col. C			
415	Switched Transport Revenue	Line 400, Col. D			
420	Local Switching MOU	Exhibit 3.2-3, Lines 1..5, Col. A			
430	LEC Transport MOU	Exhibit 2.2-4, Line 5			
440	Switched TS Revenue per MOU	Line 410 / Line 420			
450	Switched Transport Revenue per MOU	Line 415 / Line 430			
460	ATS Revenue per MOU	Line 440 + Line 450			
470	Original Target Avg TS MOU Rate	47 C.F.R 61.3(qq)(3)			
475	ATS Target Met in Prior Filing	Input			
478	Target Avg TS MOU Rate				
480	Amount Above Target	If Line 475 = "Yes" then 0, else Line 460 - Line 470, but max 0			

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

Trans. 163
Exhibit 2.2-6
Page 1 of 1

		(A) Total	(B) CMT	(C) Traffic Sens.	(D) Trunking
490	Maximum Revenue to Target	Line 480 * max of Ln 420 or 430, subj. to LS reduction rule	0		
500	GDP-PI	Government Statistic	2.4390%	2.4390%	2.4390%
510	X	47 CFR 61.45	0.024390	0.024390	0.024390
520	g factor	Exhibit 2.2-3, Line 8	0.0000%		
530	CL MOU Revenue, excl. Marketing	Base period Demand rated out	0		
540	R	Base period Demand rated out	28,643,476	23,327,011	2,889,526
				2,426,939	
547	Reversal of Prior Yr Pooling Jurisdictions	Exhibit H-1	1,128,871	1,128,871	
550	Initial Target Reduction	GDP-PI - X & g impacts	(0)	(0)	0
555	Transfer Targeting Revenue	None	0	0	0
560	Actual Available Targeting Reduction	Ln 550 + Ln 555 (limited to - Ln 490)	0		
570	Revenue Remaining to Target	Line 490 + Line 560	0		
595	Percentage Reduction in LS	Initial CALLS filing only	0.00%		
600	Specified LS Revenue Reduction	Initial Restructure Only	0		
610	Amount of Calculated LS Reduction	Min(Line 600, Line 570)	0		
620	Final Revenue Remaining to Target	Line 570 - Line 610	0		
700	Required TIC Reduction	No remaining TIC	0		
710	Required Info Surcharge Reduction	No remaining Info Surcharge	0		
715	Residual Amount	Ln 560 - Ln 610 - Ln 700 - Ln 710	0		
720	Minimum Amount for Local Switching	Ln 715 * Exhibit 2.2-5, (Ln 100 / Ln 400)	0		
730	Max. Availa. for Other ATS Ratemaking	Line 715 - Line 720	0		

Citizens Telecommunications Companies - Group #2
Calculation of Amount Targeted and Proposed ATS Rate

Trans. 163
Exhibit 2.2-7
Page 1 of 1

		(A) Total	(B) CMT	(C) Traffic Sens.	(D) Trunking
<hr/>					
Actual Targeting Selected:					
800 Local Switching	selected reduction	0		0	
805 LS Trunk Ports	selected reduction	0		0	
810 Info Surcharge	selected reduction	0		0	
815 STP Ports	selected reduction	0		0	
830 Tandem Switched Transport	selected reduction	0			0
862 VG Switched Transport	selected reduction	0			0
926 DS1 Switched Transport	selected reduction	0			0
986 DS3 Switched Transport	selected reduction	0			0
1046 HiCap/Other Switched Transport	selected reduction	0			0
1100 Actual Targeting Amounts for PCIs	Sum of Lines 800..1046	0		0	0
1110 Proposed ATS Revenue	Line 1100 + Exhibit 2.2-5, Line 400	4,876,904		2,449,965	2,426,939
1120 Proposed ATS Rate	Line 1110 / Exhibit 2.2-5 Ln 420 or 430	0.009331		0.004688	0.004644
1130 ATS Cap for this Annual Filing Period	Exhibit 2.2-5, Line 460	0.009331			

Citizens Telecommunications Companies - Group #2
Calculation of EUCL Limits, PICC Rates, and CCL Rates

Trans. 163
Exhibit 2.2-8
Page 1 of 3

		(A) Total	(B) No Zone / Zone A	(C) Zone B
EUCL Demand Inputs				
100	Primary Res, SLB, & Lifeline Lines	Base period demand	1,218,108	1,218,108
110	NonPrimary Res & BRI ISDN Lines	Base period demand	70,942	70,942
120	MLB, Centrex, & PRI ISDN Lines	Base period demand	401,385	401,385
130	Total Local Exchange Lines	Sum of Lines 100..120	1,690,435	1,690,435
PICC Demand Inputs				
200	Total MLB & PRI ISDN PICCs	Base period demand	248,415	248,415
210	Total Bus. Centrex PICCs in groups > 9	Base period demand	54,674	54,674
220	Total Bus. Centrex Groups < 9 lines	Base period demand	9,159	9,159
MOU Demand Inputs				
300	Terminating Premium MOU	Base period demand	342,491,493	
310	Terminating Non-Premium MOU	Base period demand	0	
320	Terminating Chargeable MOU	Line 300 + 0.45 * Line 310	342,491,493	
330	Originating Premium MOU	Base period demand	180,156,898	
340	Originating Non-Premium MOU	Base period demand	0	
350	Originating Chargeable MOU	Line 330 + 0.45 * Line 340	180,156,898	
SLC/PICC Caps				
400	Primary Res/SLB EUCL Cap	47 C.F.R. 69.152	6.50	
410	NonPrimary Res/BRI EUCL Cap	47 C.F.R. 69.152	7.00	
420	MLB, PRI, & Centrex EUCL Cap	47 C.F.R. 69.152	9.20	
430	PICC Cap	47 C.F.R. 69.152	4.31	

Citizens Telecommunications Companies - Group #2
Calculation of EUCL Limits, PICC Rates, and CCL Rates

Trans. 163
Exhibit 2.2-8
Page 2 of 3

		(A) Total	(B) No Zone / Zone A	(C) Zone B
440	Current Max CMT Revenue Per Line	Trans. 151		
		13.83		
450	Total CMT Exog Factor	Exhibit 2.2-1, Line 5		
		1.000532		
460	Proposed Max CMT Revenue per Line	Line 440 * Line 450		
		13.83		
	6/30/2000 Rates (Common Line + Marketing)			
470	NonPrimary Res/BRI EUCL Cap	Tariffed Rate as of 6/30/00		
		6.07		
480	MLB, PRI, & Centrex EUCL Cap	Tariffed Rate as of 6/30/00		
		9.20		
	CALLS Maximum Allowable EUCL Rates			
500	Primary Res/SLB EUCL Cap	Min of Line 400, Line 460		
		6.50		
510	NonPrimary Res/BRI EUCL Cap	Min of Ln 410, (Max of Ln 460,470)		
		7.00		
520	MLB, PRI, & Centrex EUCL Cap	Min of Ln 420, (Max of Ln 460,480)		
		9.20		
	CMT Rev vs. EUCL Rev at Max Allowable Rates			
600	Proposed Maximum CMT Revenue	Line 130 * Line 460		
		23,386,368		
610	Max Allowable PR, Lifeline, SLB Revenue	Line 100 * Line 500		
		7,917,702		
620	Max Allowable NonPrim Res, BRI Rev.	Line 110 * Line 510		
		496,594		
630	Max Allowable MLB, PRI, Ctx Revenue	Line 120 * Line 520		
		3,692,742		
640	Total Max Allowable EUCL Revenue	Sum of Lines 610..630		
		12,107,038		
650	Remaining CMT Revenue (Over-recovery)	Line 600 - Line 640		
		11,279,330		
652	Maximum Allowable PICC Revenue	Ln 430 * (Ln 200 + Ln 210 / 9 + Ln 220)		
		1,136,325		
660	Total USAC Receipts (at t)	Exhibit 3.2-2, Line 23		
		8,674,731		
665	Mandated CCL Revenue Reduction	Exhibit 2.2-6, Line 550, col. B		
		0		
670	Voluntary Reduction	LEC choice		
		0		
680	Remaining Revenue (Over-Recovery)	Ln 650 - Ln 660 - Ln 665 - Ln 670		
		2,604,599		
685	Proposed Maximum CMT Revenue per Line	Ln 460 * (1 - (665 / Ln 130) / Ln 460)		
		13.83		

Citizens Telecommunications Companies - Group #2

Calculation of EUCL Limits, PICC Rates, and CCL Rates

Trans. 163
Exhibit 2.2-8
Page 3 of 3

		(A) Total	(B) No Zone / Zone A	(C) Zone B
Calculation of PICC for MLB, PRI ISDN, & Centrex				
800	MLB PICC Cap	Line 430	4.31	
810	MLB PICC Revenue Target	Max of zero, Line 680	2,604,599	
820	MLB PICC Target Rate	Line 810 / (Ln 200 + Ln 210 / 9 + Ln 220)	9.879058	
830	Maximum Average MLB PICC rate	Min of Line 800, Line 820	4.310000	
840	Maximum MLB PICC Revenue	Line 830 * Ln 200	1,070,669	
850	Maximum Centrex PICC Revenue	Line 830 * (Ln 210 / 9 + Ln 220)	65,657	
860	Total Maximum PICC Revenue	Line 840 + Line 850	1,136,325	
Calculation of CCL Rates and Revenue				
900	Local Switching Rate (Dec. 31, 1997)	records	0.01276734	
910	CCL Originating Rate (Dec. 31, 1997)	records	0.01000000	
920	Interconnection Rate (Dec. 31, 1997)	records	0.00582537	
930	Proposed Local Switching Rate	Exhibit 3.2-3, Line 2, Col. D	0.00364690	
940	Maximum Rate per Originating MOU	Sum of Lns 900..920 - Line 930	0.02494581	
950	Maximum CCL Revenue	Line 810 - Line 860	1,468,274	
960	Maximum CCL Orig Rate	Min of Line 940, Ln 950 / Ln 350	0.00814997	
970	Maximum CCL Term Rate	(Ln 950 - Ln 960 * Ln 350) / Ln 320	0.00000000	
980	Maximum Orig CCL Revenue	Line 960 * Line 350	1,468,274	
990	Maximum Term CCL Revenue	Line 970 * Line 320	0	
995	Total Max CCL Revenue	Line 980 + Line 990	1,468,274	
1100	Deaveraging Possible?	if Ln 680 > 0 No, else Yes	No	
1110	Pooling Revenue?	input	Yes	
1120	Will LEC Deaverage EUCL this filing?	LEC choice, if possible	No	
1130	TRP Form with Final EUCL Rates		CAP1	

Citizens Telecommunications Companies - Group #2

Manual Input of EUCL Rates to Avoid Over Recovery

Trans. 163

Exhibit 2.2-9

Page 1 of 1

		Source / Comments	Amount
Calculation of Maximum Recoverable Revenue			
100	Maximum CMT Revenues	Exhibit 2.2-8, Line 600	N/A
110	Total USAC Receipts	Exhibit 2.2-8, Line 660	N/A
120	Mandated & Voluntary Reductions	Exhibit 2.2-8, Lines 665 and 670	N/A
130	Maximum Recoverable Revenues	Line 100 - Line 110 - Line 120	N/A
CALLS Maximum Allowable EUCL Rates			
200	Primary Res/SLB EUCL Cap	Exhibit 2.2-8, Line 500	N/A
210	NonPrimary Res/BRI EUCL Cap	Exhibit 2.2-8, Line 510	N/A
220	MLB, PRI, & Centrex EUCL Cap	Exhibit 2.2-8, Line 520	N/A
Final EUCL Rates			
400	Primary Res/SLB EUCL Rate	input	6.50
410	NonPrimary Res/BRI EUCL Rate	input	7.00
420	MLB, PRI, & Centrex EUCL Rate	input	9.20
Final EUCL Revenue			
500	Primary Res/SLB EUCL Revenue	Line 400 * Exhibit 2.2-8, Line 100	N/A
510	NonPrimary Res/BRI EUCL Revenue	Line 410 * Exhibit 2.2-8, Line 110	N/A
520	MLB, PRI, & Centrex EUCL Revenue	Line 420 * Exhibit 2.2-8, Line 120	N/A
530	Total EUCL Revenue	Sum of Lines 500..520	N/A
600	Under (Over) Recovery	Line 530 - Line 130	N/A

Citizens Telecommunications Companies - Group #2

Allocation of Pooled Revenues

Trans. 163

Exhibit 2.2-10

Page 1 of 1

	Source / Comments	Amount
100 Pooling Amount	Exhibit 2.2-11, Line 3	1,932,991
105 TRP Form with Final EUCL Rates	Exhibit 2.2-8, Line 1130	CAP1
MLB Pooled Rates		
110 MLB, PRI, & Centrex EUCL Cap	Exhibit 2.2-8, Line 420	9.20
120 MLB, PRI, & Centrex EUCL Rate	Exhibit 2.2-8, Line 520	9.20
130 MLB, PRI, & Centrex Revenue below Cap	(Line 110 - Line 120) * MLB Lines	0
140 Pooling Revenue from MBL EUCLs	Min of Line 130, Line 100	0
150 Maximum Allowable MLB EUCL Rate	Ln 120 + Ln 140 / Exhibit 2.2-8, Line 120	9.20
155 Max Allowed MLB EUCL Revenues	Line 150 * Exhibit 2.2-8, Line 120	3,692,742
160 Remaining Pooled Revenue	Line 100 - Line 140	1,932,991
170 MLB PICC Cap	Exhibit 2.2-8, Line 430	4.31
180 Max Avg MLB, PRI, & Ctx PICC Rate	Exhibit 2.2-8, Line 830	4.31
190 MLB PICC Revenue Below Cap	(Ln 170 - Ln 180) * base year demand	0
200 Pooling Revenue from MLB PICC Rate	Min of Ln 160, Ln 190	0
210 Maximum Allowed MLB PICC Rate	Ln 180 + Ln 200 / base year demand	4.31
220 Max Allowed MLB PICC Revenue	Line 210 * base year demand	1,136,325
400 Unrecoverable Pool Revenues	Line 160 - Line 200	1,932,991

Citizens Telecommunications Companies - Group #2
Source of Pooled Revenues

Trans. 163
Exhibit 2.2-11
Page 1 of 1

	Source / Comments	Amount
1	Revenue to Pool from this Tariff Unit Exhibit H-1	1,932,991
2	Shortfall Received from other Tariff Units Exhibit H-1	0
3	Pool Revenue to Recover in this Tariff Unit Line 1 + Line 2	1,932,991

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

Trans. 163
Exhibit 2.3-1

	<u>Quantity</u>	<u>Source / Comments</u>
1 Total exogenous changes (delta Z)	1,357	Exhibit 1.3-1, Line 4
2 Total EUCL Lines	268,327	Base Period Demand
3 CMT Exogenous per line	0.005059	Line 1 / Line 2
4 CMT Revenue per Line at time t-1	4.170976	Trans. 151
5 Exogenous Cost Change Factor	1.00121289	1 + (Line 3 / Line 4)
6 CMT Revenue per Line at time t	4.176035	Line 4 * Line 5

Citizens Telecommunications Companies - Group #3
Price Cap Index Calculation

Trans. 163
Exhibit 2.3-2

		(A) Traffic Sensitive	(B) Trunking	(C) Inter- exchange	(D) Special Access
	Source / Comments				
1	GDP-PI	Government Statistic	2.4390%	2.4390%	2.4390%
2	Productivity factor (X)	47 CFR 61.45	2.4390%	2.4390%	2.4390%
3	GDP-PI - X	Line 1 - Line 2	0.0000%	0.0000%	0.0000%
4	Existing PCI [PCI(t-1)]	Trans. 151	40.7959	24.6757	76.8928
5	Exogenous Changes (delta Z)	Exhibit 1.3-1	\$0	\$0	\$0
6	Revenues (R)	Base Period Demand rated out (Revenues at Last PCI Update)	\$358,885	\$53,149	\$277,486
7	Delta Z / R	Line 5 / Line 6	0.0000	0.0000	0.0000
8	$W = (R + \text{Delta } Z) / R$	(Line 6 + Line 5) / Line 6	1.0000	1.0000	1.0000
9	$W * (\text{GDP-PI} - X)$	Line 8 * Line 3	0.0000	0.0000	0.0000
10	Targeted Revenue Differential		0	0	0
11	Proposed PCI (Non-Exog Only)	Line 4 - or - Line 4 * (1 + Line 3)	40.7959	24.6757	76.8928
12	Proposed PCI	Line 4 * (1 + Line 7 + (Line 10 / Line 6))	40.7959	24.6757	76.8928
13	% Change in PCI	(Line 12 / Line 4) - 1	0.0000%	0.0000%	0.0000%

Citizens Telecommunications Companies - Group #3

Calculation of g factor

Trans. 163

Exhibit 2.3-3

	<u>Quantity</u>	<u>Source / Comments</u>
1 Prior Base Period CCL MOU	38,630,944	Prior Base Period Demand
2 Prior Base Period Lines	22,470	Prior Base Period Demand / 12
3 Prior Base Period MOU per Line	1,719	Line 1 / Line 2
4 Base Period CCL MOU	43,303,154	Base Period Demand
5 Base Period Lines	22,361	Base Period Demand / 12
6 Base Period MOU per Line	1,937	Line 4 / Line 5
7 g factor	12.6417%	(Line 6 / Line 3) - 1
8 g factor used for targeting	0.00%	zero if no CCL allowed or no targeting, else Line 7

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

Trans. 163
Exhibit 2.3-4

	<u>Quantity</u>	<u>Source / Comments</u>
1 ILEC Only TIC MOU	43,303,154	Base Period Demand
2 Less: MOU on detariffed facilities only	0	Base Period Demand
3 Connecting Co. Tandem MOU	0	Base Period Demand
4 Connecting Co. Direct MOU	0	Line 8 * Line 9
5 Total ILEC Transport MOU	43,303,154	Line 1 - Line 2 + Line 3 + Line 4
6 DS1's Direct to Conn. Co. Offices (PIU'd)	0.00	Base Period Demand in Price Caps
7 DS3's Direct to Conn. Co. Offices (PIU'd)	0.00	Base Period Demand in Price Caps
8 Conn. Co. VG Equiv. Direct Trunks	0	24 * Line 6 + 672 * Line 7
9 Assumed MOU per Direct Trunk	6,919	records

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

Trans. 163
Exhibit 2.3-5
Page 1 of 1

		(A) Total	(B) CMT	(C) Traffic Sens.	(D) Trunking
100	Local Switching	Exhibit 3.3-3, Lines 1..4, Col. F		307,231	
105	LS Trunk Ports	Exhibit 3.3-8, Line 6, Col. F		51,654	
110	Info Surcharge	Exhibit 3.3-4, Line 3, Col. F		0	
115	STP Ports	Exhibit 3.3-9, Line 2, Col. F		0	
130	Tandem Switched Transport	Exhibit 3.3-10, Line 8, Col. F			40,033
160	VG Switched Transport	Exhibit 3.3-11, Line 8, Col. F			0
220	High Cap & Other Switched Transport	Exhibit 3.3-14, Line 3, Col. F			13,116
400	Total Traffic Sensitive-Related Revenue	Sum of Lines 100..220		358,885	53,149
410	Switched TS Revenue	Line 400, Col. C			
415	Switched Transport Revenue	Line 400, Col. D			
420	Local Switching MOU	Exhibit 3.3-3, Lines 1..4, Col. A			
430	LEC Transport MOU	Exhibit 2.3-4, Line 5			
440	Switched TS Revenue per MOU	Line 410 / Line 420			
450	Switched Transport Revenue per MOU	Line 415 / Line 430			
460	ATS Revenue per MOU	Line 440 + Line 450			
470	Original Target Avg TS MOU Rate	47 C.F.R 61.3(qq)(3)			
475	ATS Target Met in Prior Filing	Input			
478	Target Avg TS MOU Rate				
480	Amount Above Target	If Line 475 = "Yes" then 0, else Line 460 - Line 470, but max 0			

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

Trans. 163
Exhibit 2.3-6
Page 1 of 1

		(A) Total	(B) CMT	(C) Traffic Sens.	(D) Trunking
490	Maximum Revenue to Target	Line 480 * max of Ln 420 or 430, subj. to LS reduction rule	0		
500	GDP-PI	Government Statistic	2.4390%	2.4390%	2.4390%
510	X	47 CFR 61.45	0.024390	0.024390	0.024390
520	g factor	Exhibit 2.3-3, Line 8	0.0000%		
530	CL MOU Revenue, excl. Marketing	Base period Demand rated out	0		
540	R	Base period Demand rated out	1,795,717	1,383,684	358,885
					53,149
547	Reversal of Prior Yr Pooling Jurisdictions	Exhibit H-1	181,616	181,616	
550	Initial Target Reduction	GDP-PI - X & g impacts	(0)	(0)	0
555	Transfer Targeting Revenue	None	0	0	0
560	Actual Available Targeting Reduction	Ln 550 + Ln 555 (limited to - Ln 490)	0		
570	Revenue Remaining to Target	Line 490 + Line 560	0		
595	Percentage Reduction in LS	Initial CALLS filing only	0.00%		
600	Specified LS Revenue Reduction	Initial Restructure Only	0		
610	Amount of Calculated LS Reduction	Min(Line 600, Line 570)	0		
620	Final Revenue Remaining to Target	Line 570 - Line 610	0		
700	Required TIC Reduction	No remaining TIC	0		
710	Required Info Surcharge Reduction	No remaining Info Surcharge	0		
715	Residual Amount	Ln 560 - Ln 610 - Ln 700 - Ln 710	0		
720	Minimum Amount for Local Switching	Ln 715 * Exhibit 2.3-5, (Ln 100 / Ln 400)	0		
730	Max. Availa. for Other ATS Ratemaking	Line 715 - Line 720	0		

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

Trans. 163
Exhibit 2.3-7
Page 1 of 1

		(A) Total	(B) CMT	(C) Traffic Sens.	(D) Trunking
<hr/>					
Actual Targeting Selected:					
800 Local Switching	selected reduction	0		0	
805 LS Trunk Ports	selected reduction	0		0	
810 Info Surcharge	selected reduction	0		0	
815 STP Ports	selected reduction	0		0	
830 Tandem Switched Transport	selected reduction	0			0
862 VG Switched Transport	selected reduction	0			0
926 DS1 Switched Transport	selected reduction	0			0
986 DS3 Switched Transport	selected reduction	0			0
1046 HiCap/Other Switched Transport	selected reduction	0			0
1100 Actual Targeting Amounts for PCIs	Sum of Lines 800..1046	0		0	0
1110 Proposed ATS Revenue	Line 1100 + Exhibit 2.3-5, Line 400	412,034		358,885	53,149
1120 Proposed ATS Rate	Line 1110 / Exhibit 2.3-5 Ln 420 or 430	0.009515		0.008288	0.001227
1130 ATS Cap for this Annual Filing Period	Exhibit 2.3-5, Line 460	0.009515			

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

Trans. 163
Exhibit 2.3-8
Page 1 of 3

		(A) Total	(B) No Zone / Zone A	(C) Zone B
Source / Comments				
EUCL Demand Inputs				
100	Primary Res, SLB, & Lifeline Lines	Base period demand	232,660	232,660
110	NonPrimary Res & BRI ISDN Lines	Base period demand	7,612	7,612
120	MLB, Centrex, & PRI ISDN Lines	Base period demand	28,055	28,055
130	Total Local Exchange Lines	Sum of Lines 100..120	268,327	268,327
PICC Demand Inputs				
200	Total MLB & PRI ISDN PICCs	Base period demand	28,134	28,134
210	Total Bus. Centrex PICCs in groups > 9	Base period demand	1,334	1,334
220	Total Bus. Centrex Groups < 9 lines	Base period demand	351	351
MOU Demand Inputs				
300	Terminating Premium MOU	Base period demand	30,312,208	
310	Terminating Non-Premium MOU	Base period demand	0	
320	Terminating Chargeable MOU	Line 300 + 0.45 * Line 310	30,312,208	
330	Originating Premium MOU	Base period demand	12,990,946	
340	Originating Non-Premium MOU	Base period demand	0	
350	Originating Chargeable MOU	Line 330 + 0.45 * Line 340	12,990,946	
SLC/PICC Caps				
400	Primary Res/SLB EUCL Cap	47 C.F.R. 69.152	6.50	
410	NonPrimary Res/BRI EUCL Cap	47 C.F.R. 69.152	7.00	
420	MLB, PRI, & Centrex EUCL Cap	47 C.F.R. 69.152	9.20	
430	PICC Cap	47 C.F.R. 69.152	4.31	

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

Trans. 163
Exhibit 2.3-8
Page 2 of 3

		(A) Total	(B) No Zone / Zone A	(C) Zone B
440	Current Max CMT Revenue Per Line	Trans. 151	4.17	
450	Total CMT Exog Factor	Exhibit 2.3-1, Line 5	1.001213	
460	Proposed Max CMT Revenue per Line	Line 440 * Line 450	4.18	
6/30/2000 Rates (Common Line + Marketing)				
470	NonPrimary Res/BRI EUCL Cap	Tariffed Rate as of 6/30/00	4.15	
480	MLB, PRI, & Centrex EUCL Cap	Tariffed Rate as of 6/30/00	4.15	
CALLS Maximum Allowable EUCL Rates				
500	Primary Res/SLB EUCL Cap	Min of Line 400, Line 460	4.18	
510	NonPrimary Res/BRI EUCL Cap	Min of Ln 410, (Max of Ln 460,470)	4.18	
520	MLB, PRI, & Centrex EUCL Cap	Min of Ln 420, (Max of Ln 460,480)	4.18	
CMT Rev vs. EUCL Rev at Max Allowable Rates				
600	Proposed Maximum CMT Revenue	Line 130 * Line 460	1,120,543	
610	Max Allowable PR, Lifeline, SLB Revenue	Line 100 * Line 500	971,596	
620	Max Allowable NonPrim Res, BRI Rev.	Line 110 * Line 510	31,788	
630	Max Allowable MLB, PRI, Ctx Revenue	Line 120 * Line 520	117,159	
640	Total Max Allowable EUCL Revenue	Sum of Lines 610..630	1,120,543	
650	Remaining CMT Revenue (Over-recovery)	Line 600 - Line 640	0	
652	Maximum Allowable PICC Revenue	Ln 430 * (Ln 200 + Ln 210 / 9 + Ln 220)	123,409	
660	Total USAC Receipts (at t)	Exhibit 3.3-2, Line 5	0	
665	Mandated CCL Revenue Reduction	none	0	
670	Voluntary Reduction	LEC choice	0	
680	Remaining Revenue (Over-Recovery)	Ln 650 - Ln 660 - Ln 665 - Ln 670	0	
685	Proposed Maximum CMT Revenue per Line	Ln 460 * (1 - (665 / Ln 130) / Ln 460)	4.18	

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

Trans. 163
Exhibit 2.3-8
Page 3 of 3

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

Citizens Telecommunications Companies - Group #3

Manual Input of EUCL Rates to Avoid Over Recovery

Trans. 163

Exhibit 2.3-9

Page 1 of 1

	Source / Comments	Amount	
Calculation of Maximum Recoverable Revenue			
100	Maximum CMT Revenues	Exhibit 2.3-8, Line 600	1,120,543
110	Total USAC Receipts	Exhibit 2.3-8, Line 660	0
120	Mandated & Voluntary Reductions	Exhibit 2.3-8, Lines 665 and 670	0
130	Maximum Recoverable Revenues	Line 100 - Line 110 - Line 120	1,120,543
CALLS Maximum Allowable EUCL Rates			
200	Primary Res/SLB EUCL Cap	Exhibit 2.3-8, Line 500	4.18
210	NonPrimary Res/BRI EUCL Cap	Exhibit 2.3-8, Line 510	4.18
220	MLB, PRI, & Centrex EUCL Cap	Exhibit 2.3-8, Line 520	4.18
Final EUCL Rates			
400	Primary Res/SLB EUCL Rate	input	4.18
410	NonPrimary Res/BRI EUCL Rate	input	4.18
420	MLB, PRI, & Centrex EUCL Rate	input	4.18
Final EUCL Revenue			
500	Primary Res/SLB EUCL Revenue	Line 400 * Exhibit 2.3-8, Line 100	971,596
510	NonPrimary Res/BRI EUCL Revenue	Line 410 * Exhibit 2.3-8, Line 110	31,788
520	MLB, PRI, & Centrex EUCL Revenue	Line 420 * Exhibit 2.3-8, Line 120	117,159
530	Total EUCL Revenue	Sum of Lines 500..520	1,120,543
600	Under (Over) Recovery	Line 530 - Line 130	0

Citizens Telecommunications Companies - Group #3

Allocation of Pooled Revenues

Trans. 163

Exhibit 2.3-10

Page 1 of 1

	Source / Comments	Amount
100 Pooling Amount	Exhibit 2.3-11, Line 3	482,572
105 TRP Form with Final EUCL Rates	Exhibit 2.3-8, Line 1130	CAP2
MLB Pooled Rates		
110 MLB, PRI, & Centrex EUCL Cap	Exhibit 2.3-8, Line 420	9.20
120 MLB, PRI, & Centrex EUCL Rate	Exhibit 2.3-9, Line 420	4.18
130 MLB, PRI, & Centrex Revenue below Cap	(Line 110 - Line 120) * MLB Lines	140,947
140 Pooling Revenue from MBL EUCLs	Min of Line 130, Line 100	140,947
150 Maximum Allowable MLB EUCL Rate	Ln 120 + Ln 140 / Exhibit 2.3-8, Line 120	9.20
155 Max Allowed MLB EUCL Revenues	Line 150 * Exhibit 2.3-8, Line 120	258,106
160 Remaining Pooled Revenue	Line 100 - Line 140	341,625
170 MLB PICC Cap	Exhibit 2.3-8, Line 430	4.31
180 Max Avg MLB, PRI, & Ctx PICC Rate	Exhibit 2.3-8, Line 830	0.00
190 MLB PICC Revenue Below Cap	(Ln 170 - Ln 180) * base year demand	123,409
200 Pooling Revenue from MLB PICC Rate	Min of Ln 160, Ln 190	123,409
210 Maximum Allowed MLB PICC Rate	Ln 180 + Ln 200 / base year demand	4.31
220 Max Allowed MLB PICC Revenue	Line 210 * base year demand	123,409
400 Unrecoverable Pool Revenues	Line 160 - Line 200	218,215

Citizens Telecommunications Companies - Group #3
Source of Pooled Revenues

Trans. 163
Exhibit 2.3-11
Page 1 of 1

	Source / Comments	Amount
1	Revenue to Pool from this Tariff Unit Exhibit H-1	482,572
2	Shortfall Received from other Tariff Units Exhibit H-1	0
3	Pool Revenue to Recover in this Tariff Unit Line 1 + Line 2	482,572

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

Trans. 163
Exhibit 2.4-1

	<u>Quantity</u>	<u>Source / Comments</u>
1 Total exogenous changes (delta Z)	30,816	Exhibit 1.4-1, Line 4
2 Total EUCL Lines	3,500,591	Base Period Demand
3 CMT Exogenous per line	0.008803	Line 1 / Line 2
4 CMT Revenue per Line at time t-1	8.070403	Trans. 151
5 Exogenous Cost Change Factor	1.00109078	1 + (Line 3 / Line 4)
6 CMT Revenue per Line at time t	8.079206	Line 4 * Line 5

Citizens Telecommunications Companies - Group #4
Price Cap Index Calculation

Trans. 163
Exhibit 2.4-2

		(A) Traffic Sensitive	(B) Trunking	(C) Inter- exchange	(D) Special Access
	Source / Comments				
1	GDP-PI	Government Statistic	2.4390%	2.4390%	2.4390%
2	Productivity factor (X)	47 CFR 61.45	2.4390%	2.4390%	2.4390%
3	GDP-PI - X	Line 1 - Line 2	0.0000%	0.0000%	0.0000%
4	Existing PCI [PCI(t-1)]	Trans. 151	36.4198	47.2388	41.0209
5	Exogenous Changes (delta Z)	Exhibit 1.4-1	\$0	\$0	\$0
6	Revenues (R)	Base Period Demand rated out (Revenues at Last PCI Update)	\$6,602,094	\$1,620,377	\$14,726,958
7	Delta Z / R	Line 5 / Line 6	0.0000	0.0000	0.0000
8	$W = (R + \text{Delta } Z) / R$	(Line 6 + Line 5) / Line 6	1.0000	1.0000	1.0000
9	$W * (\text{GDP-PI} - X)$	Line 8 * Line 3	0.0000	0.0000	0.0000
10	Targeted Revenue Differential		0	0	0
11	Proposed PCI (Non-Exog Only)	Line 4 - or - Line 4 * (1 + Line 3)	36.4198	47.2388	41.0209
12	Proposed PCI	Line 4 * (1 + Line 7 + (Line 10 / Line 6))	36.4198	47.2388	41.0209
13	% Change in PCI	(Line 12 / Line 4) - 1	0.0000%	0.0000%	0.0000%

Citizens Telecommunications Companies - Group #4
Calculation of g factor

Trans. 163
Exhibit 2.4-3

	<u>Quantity</u>	<u>Source / Comments</u>
1 Prior Base Period CCL MOU	747,438,523	Prior Base Period Demand
2 Prior Base Period Lines	304,941	Prior Base Period Demand / 12
3 Prior Base Period MOU per Line	2,451	Line 1 / Line 2
4 Base Period CCL MOU	727,338,435	Base Period Demand
5 Base Period Lines	291,716	Base Period Demand / 12
6 Base Period MOU per Line	2,493	Line 4 / Line 5
7 g factor	1.7224%	(Line 6 / Line 3) - 1
8 g factor used for targeting	0.00%	zero if no CCL allowed or no targeting, else Line 7

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

Trans. 163
Exhibit 2.4-4

	<u>Quantity</u>	<u>Source / Comments</u>
1 ILEC Only TIC MOU	727,338,435	Base Period Demand
2 Less: MOU on detariffed facilities only	0	Base Period Demand
3 Connecting Co. Tandem MOU	0	Base Period Demand
4 Connecting Co. Direct MOU	0	Line 8 * Line 9
5 Total ILEC Transport MOU	727,338,435	Line 1 - Line 2 + Line 3 + Line 4
6 DS1's Direct to Conn. Co. Offices (PIU'd)	0.00	Base Period Demand in Price Caps
7 DS3's Direct to Conn. Co. Offices (PIU'd)	0.00	Base Period Demand in Price Caps
8 Conn. Co. VG Equiv. Direct Trunks	0	24 * Line 6 + 672 * Line 7
9 Assumed MOU per Direct Trunk	12,782	records

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

Trans. 163
Exhibit 2.4-5
Page 1 of 1

		(A) Total	(B) CMT	(C) Traffic Sens.	(D) Trunking
100	Local Switching	Exhibit 3.4-3, Lines 1..5, Col. F		4,662,239	
105	LS Trunk Ports	Exhibit 3.4-8, Line 5, Col. F		1,236,750	
110	Info Surcharge	Exhibit 3.4-4, Line 1, Col. F		696	
115	STP Ports	Exhibit 3.4-9, Line 2, Col. F		0	
130	Tandem Switched Transport	Exhibit 3.4-10, Line 8, Col. F			880,497
160	VG Switched Transport	Exhibit 3.4-11, Line 7, Col. F			43,815
220	High Cap & Other Switched Transport	Exhibit 3.4-14, Line 6, Col. F			696,065
400	Total Traffic Sensitive-Related Revenue	Sum of Lines 100..220		5,899,685	1,620,377
410	Switched TS Revenue	Line 400, Col. C			
415	Switched Transport Revenue	Line 400, Col. D			
420	Local Switching MOU	Exhibit 3.4-3, Lines 1..5, Col. A			
430	LEC Transport MOU	Exhibit 2.4-4, Line 5			
440	Switched TS Revenue per MOU	Line 410 / Line 420			
450	Switched Transport Revenue per MOU	Line 415 / Line 430			
460	ATS Revenue per MOU	Line 440 + Line 450			
470	Original Target Avg TS MOU Rate	47 C.F.R 61.3(qq)(3)			
475	ATS Target Met in Prior Filing	Input			
478	Target Avg TS MOU Rate				
480	Amount Above Target	If Line 475 = "Yes" then 0, else Line 460 - Line 470, but max 0			

Citizens Telecommunications Companies - Group #4

Calculation of Initial Targeting Amount

Trans. 163

Exhibit 2.4-6

Page 1 of 1

		(A) Total	(B) CMT	(C) Traffic Sens.	(D) Trunking
490	Maximum Revenue to Target	Line 480 * max of Ln 420 or 430, subj. to LS reduction rule	0		
500	GDP-PI	Government Statistic	2.4390%	2.4390%	2.4390%
510	X	47 CFR 61.45	0.024390	0.024390	0.024390
520	g factor	Exhibit 2.4-3, Line 8	0.00%		
530	CL MOU Revenue, excl. Marketing	Base period Demand rated out	0		
540	R	Base period Demand rated out	38,362,417	30,139,946	6,602,094
				1,620,377	
547	Reversal of Prior Yr Pooling Jurisdictions	Exhibit H-1	(3,301)	(3,301)	
550	Initial Target Reduction	GDP-PI - X & g impacts	(0)	(0)	0
555	Transfer Targeting Revenue	None	0	0	0
560	Actual Available Targeting Reduction	Ln 550 + Ln 555 (limited to - Ln 490)	0		
570	Revenue Remaining to Target	Line 490 + Line 560	0		
595	Percentage Reduction in LS	Initial CALLS filing only	0.00%		
600	Specified LS Revenue Reduction	Initial Restructure Only	0		
610	Amount of Calculated LS Reduction	Min(Line 600, Line 570)	0		
620	Final Revenue Remaining to Target	Line 570 - Line 610	0		
700	Required TIC Reduction	No remaining TIC	0		
710	Required Info Surcharge Reduction	No remaining Info Surcharge	0		
715	Residual Amount	Ln 560 - Ln 610 - Ln 700 - Ln 710	0		
720	Minimum Amount for Local Switching	Ln 715 * Exhibit 2.4-5, (Ln 100 / Ln 400)	0		
730	Max. Availa. for Other ATS Ratemaking	Line 715 - Line 720	0		

Citizens Telecommunications Companies - Group #4
Calculation of Amount Targeted and Proposed ATS Rate

Trans. 163
Exhibit 2.4-7
Page 1 of 1

		(A) Total	(B) CMT	(C) Traffic Sens.	(D) Trunking
<hr/>					
Actual Targeting Selected:					
800 Local Switching	selected reduction	0		0	
805 LS Trunk Ports	selected reduction	0		0	
810 Info Surcharge	selected reduction	0		0	
815 STP Ports	selected reduction	0		0	
830 Tandem Switched Transport	selected reduction	0			0
862 VG Switched Transport	selected reduction	0			0
926 DS1 Switched Transport	selected reduction	0			0
986 DS3 Switched Transport	selected reduction	0			0
1046 HiCap/Other Switched Transport	selected reduction	0			0
1100 Actual Targeting Amounts for PCIs	Sum of Lines 800..1046	0		0	0
1110 Proposed ATS Revenue	Line 1100 + Exhibit 2.4-5, Line 400	7,520,062		5,899,685	1,620,377
1120 Proposed ATS Rate	Line 1110 / Exhibit 2.4-5 Ln 420 or 430	0.010339		0.008111	0.002228
1130 ATS Cap for this Annual Filing Period	Exhibit 2.4-5, Line 460	0.010339			

Citizens Telecommunications Companies - Group #4

Calculation of EUCL Limits, PICC Rates, and CCL Rates

Trans. 163

Exhibit 2.4-8

Page 1 of 3

		(A) Total	(B) No Zone / Zone A	(C) Zone B
	Source / Comments			
EUCL Demand Inputs				
100	Primary Res, SLB, & Lifeline Lines	Base period demand	2,690,859	2,690,859
110	NonPrimary Res & BRI ISDN Lines	Base period demand	153,172	153,172
120	MLB, Centrex, & PRI ISDN Lines	Base period demand	656,560	656,560
130	Total Local Exchange Lines	Sum of Lines 100..120	3,500,591	3,500,591
PICC Demand Inputs				
200	Total MLB & PRI ISDN PICCs	Base period demand	552,714	552,714
210	Total Bus. Centrex PICCs in groups > 9	Base period demand	35,003	35,003
220	Total Bus. Centrex Groups < 9 lines	Base period demand	10,369	10,369
MOU Demand Inputs				
300	Terminating Premium MOU	Base period demand	509,136,905	
310	Terminating Non-Premium MOU	Base period demand	0	
320	Terminating Chargeable MOU	Line 300 + 0.45 * Line 310	509,136,905	
330	Originating Premium MOU	Base period demand	218,201,531	
340	Originating Non-Premium MOU	Base period demand	0	
350	Originating Chargeable MOU	Line 330 + 0.45 * Line 340	218,201,531	
SLC/PICC Caps				
400	Primary Res/SLB EUCL Cap	47 C.F.R. 69.152	6.50	
410	NonPrimary Res/BRI EUCL Cap	47 C.F.R. 69.152	7.00	
420	MLB, PRI, & Centrex EUCL Cap	47 C.F.R. 69.152	9.20	
430	PICC Cap	47 C.F.R. 69.152	4.31	

Citizens Telecommunications Companies - Group #4

Calculation of EUCL Limits, PICC Rates, and CCL Rates

Trans. 163

Exhibit 2.4-8

Page 2 of 3

		(A) Total	(B) No Zone / Zone A	(C) Zone B
	Source / Comments			
440	Current Max CMT Revenue Per Line	Trans. 151	8.07	
450	Total CMT Exog Factor	Exhibit 2.4-1, Line 5	1.001091	
460	Proposed Max CMT Revenue per Line	Line 440 * Line 450	8.08	
	6/30/2000 Rates (Common Line + Marketing)			
470	NonPrimary Res/BRI EUCL Cap	Tariffed Rate as of 6/30/00	6.07	
480	MLB, PRI, & Centrex EUCL Cap	Tariffed Rate as of 6/30/00	8.76	
	CALLS Maximum Allowable EUCL Rates			
500	Primary Res/SLB EUCL Cap	Min of Line 400, Line 460	6.50	
510	NonPrimary Res/BRI EUCL Cap	Min of Ln 410, (Max of Ln 460,470)	7.00	
520	MLB, PRI, & Centrex EUCL Cap	Min of Ln 420, (Max of Ln 460,480)	8.76	
	CMT Rev vs. EUCL Rev at Max Allowable Rates			
600	Proposed Maximum CMT Revenue	Line 130 * Line 460	28,281,997	
610	Max Allowable PR, Lifeline, SLB Revenue	Line 100 * Line 500	17,490,584	
620	Max Allowable NonPrim Res, BRI Rev.	Line 110 * Line 510	1,072,204	
630	Max Allowable MLB, PRI, Ctx Revenue	Line 120 * Line 520	5,753,040	
640	Total Max Allowable EUCL Revenue	Sum of Lines 610..630	24,315,828	
650	Remaining CMT Revenue (Over-recovery)	Line 600 - Line 640	3,966,169	
652	Maximum Allowable PICC Revenue	Ln 430 * (Ln 200 + Ln 210 / 9 + Ln 220)	2,443,651	
660	Total USAC Receipts (at t)	Exhibit 3.4-2, Line 11	2,874,817	
665	Mandated CCL Revenue Reduction	none	0	
670	Voluntary Reduction	LEC choice	0	
680	Remaining Revenue (Over-Recovery)	Ln 650 - Ln 660 - Ln 665 - Ln 670	1,091,352	
685	Proposed Maximum CMT Revenue per Line	Ln 460 * (1 - (665 / Ln 130) / Ln 460)	8.08	

Citizens Telecommunications Companies - Group #4

Calculation of EUCL Limits, PICC Rates, and CCL Rates

Trans. 163
Exhibit 2.4-8
Page 3 of 3

		(A) Total	(B) No Zone / Zone A	(C) Zone B
Source / Comments				
Calculation of PICC for MLB, PRI ISDN, & Centrex				
800	MLB PICC Cap	Line 430	4.31	
810	MLB PICC Revenue Target	Max of zero, Line 680	1,091,352	
820	MLB PICC Target Rate	Line 810 / (Ln 200 + Ln 210 / 9 + Ln 220)	1.924877	
830	Maximum Average MLB PICC rate	Min of Line 800, Line 820	1.924877	
840	Maximum MLB PICC Revenue	Line 830 * Ln 200	1,063,906	
850	Maximum Centrex PICC Revenue	Line 830 * (Ln 210 / 9 + Ln 220)	27,446	
860	Total Maximum PICC Revenue	Line 840 + Line 850	1,091,352	
Calculation of CCL Rates and Revenue				
900	Local Switching Rate (Dec. 31, 1997)	records	0.01276734	
910	CCL Originating Rate (Dec. 31, 1997)	records	0.01000000	
920	Interconnection Rate (Dec. 31, 1997)	records	0.00582537	
930	Proposed Local Switching Rate	Exhibit 3.4-3, Line 2, Col. D	0.00641000	
940	Maximum Rate per Originating MOU	Sum of Lns 900..920 - Line 930	0.02218271	
950	Maximum CCL Revenue	Line 810 - Line 860	0	
960	Maximum CCL Orig Rate	Min of Line 940, Ln 950 / Ln 350	0.00000000	
970	Maximum CCL Term Rate	(Ln 950 - Ln 960 * Ln 350) / Ln 320	0.00000000	
980	Maximum Orig CCL Revenue	Line 960 * Line 350	0	
990	Maximum Term CCL Revenue	Line 970 * Line 320	0	
995	Total Max CCL Revenue	Line 980 + Line 990	0	
1100	Deaveraging Possible?	if Ln 680 > 0 No, else Yes	No	
1110	Pooling Revenue?	input	Yes	
1120	Will LEC Deaverage EUCL this filing?	LEC choice, if possible	No	
1130	TRP Form with Final EUCL Rates		CAP1	

Citizens Telecommunications Companies - Group #4

Manual Input of EUCL Rates to Avoid Over Recovery

Trans. 163

Exhibit 2.4-9

Page 1 of 1

		Source / Comments	Amount
Calculation of Maximum Recoverable Revenue			
100	Maximum CMT Revenues	Exhibit 2.4-8, Line 600	N/A
110	Total USAC Receipts	Exhibit 2.4-8, Line 660	N/A
120	Mandated & Voluntary Reductions	Exhibit 2.4-8, Lines 665 and 670	N/A
130	Maximum Recoverable Revenues	Line 100 - Line 110 - Line 120	N/A
CALLS Maximum Allowable EUCL Rates			
200	Primary Res/SLB EUCL Cap	Exhibit 2.4-8, Line 500	N/A
210	NonPrimary Res/BRI EUCL Cap	Exhibit 2.4-8, Line 510	N/A
220	MLB, PRI, & Centrex EUCL Cap	Exhibit 2.4-8, Line 520	N/A
Final EUCL Rates			
400	Primary Res/SLB EUCL Rate	input	6.50
410	NonPrimary Res/BRI EUCL Rate	input	7.00
420	MLB, PRI, & Centrex EUCL Rate	input	8.76
Final EUCL Revenue			
500	Primary Res/SLB EUCL Revenue	Line 400 * Exhibit 2.4-8, Line 100	N/A
510	NonPrimary Res/BRI EUCL Revenue	Line 410 * Exhibit 2.4-8, Line 110	N/A
520	MLB, PRI, & Centrex EUCL Revenue	Line 420 * Exhibit 2.4-8, Line 120	N/A
530	Total EUCL Revenue	Sum of Lines 500..520	N/A
600	Under (Over) Recovery	Line 530 - Line 130	N/A

Citizens Telecommunications Companies - Group #4

Allocation of Pooled Revenues

Trans. 163

Exhibit 2.4-10

Page 1 of 1

	Source / Comments	Amount
100 Pooling Amount	Exhibit 2.4-11, Line 3	1,866,649
105 TRP Form with Final EUCL Rates	Exhibit 2.4-8, Line 1130 CAP1	
MLB Pooled Rates		
110 MLB, PRI, & Centrex EUCL Cap	Exhibit 2.4-8, Line 420	9.20
120 MLB, PRI, & Centrex EUCL Rate	Exhibit 2.4-8, Line 520	8.76
130 MLB, PRI, & Centrex Revenue below Cap	(Line 110 - Line 120) * MLB Lines	287,312
140 Pooling Revenue from MBL EUCLs	Min of Line 130, Line 100	287,312
150 Maximum Allowable MLB EUCL Rate	Ln 120 + Ln 140 / Exhibit 2.4-8, Line 120	9.20
155 Max Allowed MLB EUCL Revenues	Line 150 * Exhibit 2.4-8, Line 120	6,040,352
160 Remaining Pooled Revenue	Line 100 - Line 140	1,579,337
170 MLB PICC Cap	Exhibit 2.4-8, Line 430	4.31
180 Max Avg MLB, PRI, & Ctx PICC Rate	Exhibit 2.4-8, Line 830	1.92
190 MLB PICC Revenue Below Cap	(Ln 170 - Ln 180) * base year demand	1,352,299
200 Pooling Revenue from MLB PICC Rate	Min of Ln 160, Ln 190	1,352,299
210 Maximum Allowed MLB PICC Rate	Ln 180 + Ln 200 / base year demand	4.31
220 Max Allowed MLB PICC Revenue	Line 210 * base year demand	2,443,651
400 Unrecoverable Pool Revenues	Line 160 - Line 200	227,038

Citizens Telecommunications Companies - Group #4
Source of Pooled Revenues

Trans. 163
Exhibit 2.4-11
Page 1 of 1

	Source / Comments	Amount
1	Revenue to Pool from this Tariff Unit Exhibit H-1	1,866,649
2	Shortfall Received from other Tariff Units Exhibit H-1	0
3	Pool Revenue to Recover in this Tariff Unit Line 1 + Line 2	1,866,649

Citizens Telecommunications Companies - Group #1

CMT Basket

Rate Element Detail

Trans. 163

Exhibit 3.1-1

Rate Elements	base period demand 2004 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.	7,221,714	6.50	6.50	6.50	6.50	\$46,941,141	\$46,941,141	\$46,941,141	\$46,941,141
2 EUCL - Lifeline	468,621	6.50	6.50	6.50	6.50	\$3,046,037	\$3,046,037	\$3,046,037	\$3,046,037
3 EUCL - Secondary Residence	513,972	7.00	7.00	7.00	7.00	\$3,597,804	\$3,597,804	\$3,597,804	\$3,597,804
4 EUCL - BRI ISDN	4,491	7.00	7.00	7.00	7.00	\$31,437	\$31,437	\$31,437	\$31,437
5 EUCL - MLB & Centrex incl. Coin, excl. BRI ISDN	2,130,135	9.20	9.20	9.20	9.20	\$19,597,242	\$19,597,242	\$19,597,242	\$19,597,242
6 EUCL - PRI ISDN	1,149	46.00	46.00	46.00	46.00	\$52,854	\$52,854	\$52,854	\$52,854
7 EUCL - Special Access Surcharge	2,291	25.00	25.00	25.00	25.00	\$57,275	\$57,275	\$57,275	\$57,275
8 Port - BRI ISDN	4,491	6.91	6.91	6.91	6.91	\$31,033	\$31,033	\$31,033	\$31,033
9 Port - PRI ISDN	1,149	59.21	59.21	59.21	59.21	\$68,032	\$68,032	\$68,032	\$68,032
10 Subtotal EUCL Lines or Revenue	10,344,678					\$73,422,855	\$73,422,855	\$73,422,855	\$73,422,855
11 PICC - MLB incl. Coin	1,302,750	4.31	4.31	4.31	4.31	\$5,614,853	\$5,614,853	\$5,614,853	\$5,614,853
12 PICC - Centrex (groups of 9+ lines)	363,651	0.48	0.48	0.48	0.48	\$174,148	\$174,148	\$174,148	\$174,148
13 PICC - Centrex (groups of 8 lines)	19,955	0.54	0.54	0.54	0.54	\$10,751	\$10,751	\$10,751	\$10,751
14 PICC - Centrex (groups of 7 lines)	23,160	0.62	0.62	0.62	0.62	\$14,260	\$14,260	\$14,260	\$14,260
15 PICC - Centrex (groups of 6 lines)	27,589	0.72	0.72	0.72	0.72	\$19,818	\$19,818	\$19,818	\$19,818
16 PICC - Centrex (groups of 5 lines)	32,695	0.86	0.86	0.86	0.86	\$28,183	\$28,183	\$28,183	\$28,183
17 PICC - Centrex (groups of 4 lines)	38,477	1.08	1.08	1.08	1.08	\$41,459	\$41,459	\$41,459	\$41,459
18 PICC - Centrex (groups of 3 lines)	40,549	1.44	1.44	1.44	1.44	\$58,255	\$58,255	\$58,255	\$58,255
19 PICC - Centrex (groups of 2 lines)	40,710	2.16	2.16	2.16	2.16	\$87,730	\$87,730	\$87,730	\$87,730
20 PICC - PRI ISDN	24,195	21.55	21.55	21.55	21.55	\$521,402	\$521,402	\$521,402	\$521,402
21 Subtotal PICC Lines or Revenue	1,913,731					\$6,570,859	\$6,570,859	\$6,570,859	\$6,570,859
22 CCL Premium Terminating MOU	1,901,460,607	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	814,911,688	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	2,716,372,295					\$0	\$0	\$0	\$0
27 Total CMT Basket Revenues excluding USAC Receipts						\$79,993,714	\$79,993,714	\$79,993,714	\$79,993,714
28 USAC Receipts	10,344,678					\$23,074,290	\$23,074,290	\$22,657,524	\$22,657,524
29 CMT per line Revenues						\$102,911,664	\$102,911,664	\$102,494,898	\$102,494,898
30 Other CMT revenues						\$156,340	\$156,340	\$156,340	\$156,340
31 Total CMT Basket Revenues including USAC Receipts						\$103,068,004	\$103,068,004	\$102,651,238	\$102,651,238
32 Pooling Revenues Included in CMT per line Revenues						\$0	\$0	\$3,441,651	\$3,441,651
33 Total CMT Lines/CMT Rev. Per Line Excl. Pooling	10,344,678					9.948271	9.948271	9.575286	9.575286

Citizens Telecommunications Companies - Group #1

CMT Basket

USAC Support Detail

Trans. 163

Exhibit 3.1-2

Type of Support/Study Area		COSA A	base period demand 2004 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 White Mountains - AZ	CTAZ	379,312	2.2985	1.8262	871,849	692,700
2	Crandon Tel - WI	CTCR	28,291	4.9272	3.4395	139,395	97,307
3	CTC WV - Rural	CTCW	399,876	5.0615	4.9740	2,023,972	1,988,983
4	CTC WV - Urban	CTGW	833,505	3.9469	3.8599	3,289,761	3,217,246
5	Headwaters Tel - WI	CTHW	62,132	0.0000	0.0000	0	0
6	CTC Idaho	CTID	215,562	6.9498	7.1083	1,498,113	1,532,279
7	CTC Montana	CTMT	77,488	4.4107	4.5177	341,776	350,068
8	CTC NY - Red Hook	CTRH	156,167	0.6301	0.6529	98,401	101,961
9	Rib Lake Tel - WI	CTRL	14,503	3.5827	2.5700	51,960	37,273
10	Rhineland Tel - WI	CTRN	119,527	0.0000	0.0000	0	0
11	CTC Tennessee	CTTN	641,520	0.5897	0.6149	378,304	394,471
12	CTC NY - Upstate	CTUP	2,581,295	2.1382	2.1300	5,519,325	5,498,158
13	CTC Utah	CTUT	196,139	4.0182	4.1176	788,126	807,622
14	CTC NY - Western Counties	CTWC	293,888	3.2007	3.2856	940,647	965,598
15	CTC California - Shasta	CUCA	1,257,618	3.1815	3.2540	4,001,112	4,092,289
16	CU Rural Tel AZ - Mohave	CURA	951,975	1.7354	1.7797	1,652,057	1,694,230
17	Total Residence & Single Line Business		8,208,798			21,594,799	21,470,185
Multiline Business							
18	CTC White Mountains - AZ	CTAZ	110,273	1.5494	1.5796	170,857	174,187
19	Crandon Tel - WI	CTCR	12,255	2.6547	0.0000	32,533	0
20	CTC WV - Rural	CTCW	60,309	2.7890	2.1764	168,202	131,257
21	CTC WV - Urban	CTGW	249,559	1.6627	0.6878	414,942	171,647
22	Headwaters Tel - WI	CTHW	3,241	0.0000	0.0000	0	0
23	CTC Idaho	CTID	42,818	4.6896	4.7915	200,799	205,162
24	CTC Montana	CTMT	17,100	2.1382	2.2009	36,563	37,635
25	CTC NY - Red Hook	CTRH	41,881	0.0000	0.0000	0	0
26	Rib Lake Tel - WI	CTRL	1,706	1.3222	0.0000	2,256	0
27	Rhineland Tel - WI	CTRN	58,952	0.0000	0.0000	0	0
28	CTC Tennessee	CTTN	215,411	0.0000	0.0000	0	0
29	CTC NY - Upstate	CTUP	618,194	0.0000	0.0000	0	0
30	CTC Utah	CTUT	68,361	1.7457	1.8008	119,338	123,104
31	CTC NY - Western Counties	CTWC	47,514	0.9400	0.9688	44,663	46,032
32	CTC California - Shasta	CUCA	318,304	0.9090	0.9372	289,338	298,315
33	CU Rural Tel AZ - Mohave	CURA	270,002	0.0000	0.0000	0	0
34	Total Multiline Business		2,135,880			1,479,491	1,187,339
35	Total for Tariff Unit		10,344,678			23,074,290	22,657,524

Trans. 163
Exhibit 3.1-3

Rate Elements

	base period volumes 2004 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
Local Switching Service Category:								
1 LS1 Premium Local Switching per Minute	4,188,915	0.00260000	0.00260000	0.00260000	10,891	10,891	10,891	
2 LS2 Premium Local Switching per Minute	2,712,183,380	0.00260000	0.00260000	0.00260000	7,051,677	7,051,677	7,051,677	
3 Non Premium Local Switching per Minute	0	0.00117000	0.00117000	0.00117000	0	0	0	
4 FGA Usage Sensitive Credit Allw.	0	0.00000000	0.00000000	0.00000000	0	0	0	
5 Switched 56Kpbs	0	0.00260000	0.00260000	0.00260000	0	0	0	
6 Network Blocking - per Blocked Call (FGB, FGC, FGD &	0	0.0200	0.0200	0.0200	0	0	0	
7 Carrier Identification Parameter, per trunk group	247.23	50.00	50.00	50.00	12,362	12,362	12,362	
8 Carrier Identification Parmeter NRC	0	65.00	65.00	65.00	0	0	0	
9 IC CIC Consolidation Charge	0	1.30	1.30	1.30	0	0	0	
10 Agent List, NRC	0	50.00	50.00	50.00	0	0	0	
11 Agent List, Initial, per Account	0	0.03	0.03	0.03	0	0	0	
12 Agent List, Allocation, per Listing	0	0.03	0.03	0.03	0	0	0	
13 Snapshot List, NRC	0	75.00	75.00	75.00	0	0	0	
14 Snapshot List, per Listing	0	0.05	0.05	0.05	0	0	0	
15 EU Valid List, Standard	0	0.0340	0.0340	0.0340	0	0	0	
16 EU Valid List, Admin Fee	0	78.00	78.00	78.00	0	0	0	
17 EU Valid List, Special Sort	0	0.0540	0.0540	0.0540	0	0	0	
18 Operator Transfer Service	15,350	0.20	0.20	0.20	3,070	3,070	3,070	
19 NXX Translation NRC, per order	116	221.00	221.00	221.00	25,634	25,634	25,634	
20 500 NXX Translation per End Office	0	221.00	221.00	221.00	0	0	0	
21 Coin Supervision	0	2.10	2.10	2.10	0	0	0	
22 900 Blocking--Residence--Add Blocking	0	5.00	5.00	5.00	0	0	0	
23 900 Blocking--Residence--Remove Blocking	0	5.00	5.00	5.00	0	0	0	
24 900 Blocking--Business--Add Blocking	0	15.00	15.00	15.00	0	0	0	
25 900 Blocking--Business--Remove Blocking	0	15.00	15.00	15.00	0	0	0	
26 International Blocking	0	19.95	19.95	19.95	0	0	0	
27 SUB-TOTAL, Local Switching					\$7,103,633	\$7,103,633	\$7,103,633	
SBI Calculation:								
28 SBI(py) = SBI on last day of previous tariff year		Source / Comments:						
29 Proposed PCI (Non-Exogenous Only)		Trans. 151						
30 PCI(py) = PCI on last day of previous tariff year		Exhibit 2.1-2, Line 11						
31 SBI Upper(t-1)		Trans. 151						
32 ATS Targeting to Switching		Exhibit 1.1-3, Line 1						
33 Exogenous Cost Change factor for SBI		1 + (Line 32 / Line 27 Col. E)						
34 SBI(t-1) = Immed. preceeding SBI		Trans. 151						
35 Sum[V * P(t) / P(t-1)] = SBI wtd. price ratio		Col. G Line 27 / Col. F Line 27						
36 SBI(t) = SBI(t-1)*Sum[V*P(t)/P(t-1)]		Line 34 * Line 35						
37 SBI Upper Limit		Line 28 * (Line 29 / Line 30) * 1.05						

Citizens Telecommunications Companies - Group #1

Traffic Sensitive Basket

Rate Element Detail

Trans. 163

Exhibit 3.1-4

Rate Elements	base period volumes 2004 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
Information Services Category:								
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	
SBI Calculation:								
4 SBI(py) = SBI on last day of previous tariff year								0.0000
5 Proposed PCI (Non-Exogenous Only)								24.4118
6 PCI(py) = PCI on last day of previous tariff year								24.4118
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. 151

Exhibit 2.1-2, Line 11

Trans. 151

Trans. 151

Exhibit 1.1-3, Line 2

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

Trans. 151

Col. G Line 3 / Col. F Line 3

Line 10 * Line 11

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

Citizens Telecommunications Companies - Group #1

Traffic Sensitive Basket

Rate Element Detail

Trans. 163

Exhibit 3.1-5

Rate Elements	base period volumes 2004 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
800 Data Base - Vertical Features								
1 no services currently provided					0	0	0	
2 SUB-TOTAL, 800 DB Vertical Features					\$0	\$0	\$0	
SBI Calculation:								
3 SBI(py) = SBI on last day of previous tariff year								0.0000
4 Proposed PCI (Non-Exogenous Only)								24.4118
5 PCI(py) = PCI on last day of previous tariff year								24.4118
6 SBI Upper(t-1)								0.0000
7 Undesig Exog Chg Targeted to Database Access								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

Source / Comments:

Trans. 151

Exhibit 2.1-2, Line 11

Trans. 151

Trans. 151

Exhibit 1.1-2, Line 4

1 + (Line 7 / Exhibit 3.1-6 Line 4 Col. E)

Trans. 151

Col. G Line 2 / Col. F Line 2

Line 9 * Line 10

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

Trans. 163
Exhibit 3.1-6

Exhibit 3.1-6

Exhibit 3.1-6

Rate Element Details		base period volumes 2004 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
Database Access									
1	800 DB Query Charge	259,067,188	0.01047977	0.01047977	0.01047977	2,714,965	2,714,965	2,714,965	
2	LNP Access Query Charge	9,766	0.02000000	0.02000000	0.02000000	195	195	195	
3	SUB-TOTAL, 800 Database Basic					\$2,715,160	\$2,715,160	\$2,715,160	
4	SUB-TOTAL, Database Access					\$2,715,160	\$2,715,160	\$2,715,160	
SBI Calculation:		Source / Comment							
5	SBI(py) = SBI on last day of previous tariff year	Trans. 151							
6	Proposed PCI (Non-Exogenous Only)	Exhibit 2.1-2, Line 11							
7	PCI(py) = PCI on last day of previous tariff year	Trans. 151							
8	SBI Upper(t-1)	Trans. 151							
9	Exogenous Change Targeted to Database Access	Exhibit 1.1-2, Line 4							
10	Exogenous Cost Change factor for SBI	1 + (Line 9 / Line 4 Col. E)							
11	SBI(t-1) = Immed. preceeding SBI	Trans. 151							
12	Sum[V * P(t) / P(t-1)] = SBI wtd. price ratio	Col. G Line 4 / Col. F Line 4							
13	SBI(t) = SBI(t-1)*Sum[V*P(t)/P(t-1)]	Line 11 * Line 12							
14	SBI Upper Limit	Line 5 * (Line 6 / Line 7) * 1.05							

Rate Element Detail

Exhibit 3.1-7

Rate Element Details		base period volumes 2004 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
Billing Name & Address									
1	BNA per order	0	28.00	28.00	28.00	0	0	0	
2	BNA Found/Each	0	0.40	0.40	0.40	0	0	0	
3	BNA Not Found/Each	0	0.40	0.40	0.40	0	0	0	
4	SUB-TOTAL, BNA					\$0	\$0	\$0	
SBI Calculation:		Source / Comments:							
5	SBI(py) = SBI on last day of previous tariff year	Trans. 151 0.0000							
6	Proposed PCI (Non-Exogenous Only)	Exhibit 2.1-2, Line 11 24.4118							
7	PCI(py) = PCI on last day of previous tariff year	Trans. 151 24.4118							
8	SBI Upper(t-1)	Trans. 151 0.0000							
9	Exogenous Change Targeted to BNA	Exhibit 1.1-2, Line 8 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. 151 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							

Trans. 163
Exhibit 3.1-8

Exhibit 3.1-8

Exhibit 3.1-8

Rate Elements		base period volumes 2004 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	1,278,639,640	0.00109690	0.00109690	0.00109690	1,402,540	1,402,540	1,402,540		
2	Multiplexers - (Trunk Side of End Office) - per MOU	1,868,006,399	0.00005000	0.00005000	0.00005000	93,400	93,400	93,400		
3	Dedicated VG (DSO) Port Charge	72.00	10.00	10.00	10.00	720	720	720		
4	Dedicated DS1 Port Charge	14,858.70	150.00	150.00	150.00	2,228,805	2,228,805	2,228,805		
5	Dedicated DS3 Port Charge	12.18	5,000.00	5,000.00	5,000.00	60,900	60,900	60,900		
6	SUB-TOTAL, Trunk Ports					\$3,786,365	\$3,786,365	\$3,786,365		
SBI Calculation:		Source / Comments:								
7	SBI(py) = SBI on last day of previous tariff year	Trans. 151								34.7545
8	Proposed PCI (Non-Exogenous Only)	Exhibit 2.1-2, Line 11								24.4118
9	PCI(py) = PCI on last day of previous tariff year	Trans. 151								24.4118
10	SBI Upper(t-1)	Trans. 151								36.4922
11	ATS Targeting to Trunk Ports	Exhibit 1.1-3, Line 3								0
12	Exogenous Cost Change factor for SBI	1 + (Line 11 / Line 6 Col. E)								1.0000
13	SBI(t-1) = Immed. preceeding SBI	Trans. 151								34.7545
14	Sum[V * P(t) / P(t-1)] = SBI wtd. price ratio	Col. G Line 6 / Col. F Line 6								1.0000
15	SBI(t) = SBI(t-1)*Sum[V*P(t)/P(t-1)]	Line 13 * Line 14								34.7545
16	SBI Upper Limit	Line 7 * (Line 8 / Line 9) * 1.05								36.4922

Citizens Telecommunications Companies - Group #1

Traffic Sensitive Basket

Rate Element Detail

Trans. 163

Exhibit 3.1-9

Rate Elements	base period volumes 2004 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
STP Ports								
1 Signalling Transfer Point Port Termination	0	720.00	720.00	720.00	0	0	0	
2 SUB-TOTAL, STP Ports					\$0	\$0	\$0	
SBI Calculation:								
3 SBI(py) = SBI on last day of previous tariff year								Trans. 151 0.0000
4 Proposed PCI (Non-Exogenous Only)								Exhibit 2.1-2, Line 11 24.4118
5 PCI(py) = PCI on last day of previous tariff year								Trans. 151 24.4118
6 SBI Upper(t-1)								Trans. 151 0.0000
7 ATS Targeting to STP Ports								Exhibit 1.1-3, 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. 151 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					\$13,605,158	\$13,605,158	\$13,605,158	
Traffic Sensitive Basket API Calculation:								
14 API(t-1) = Immediately Preceeding API								Trans. 151 24.4118
15 [SUM (v)*P(t)/P(t-1)] = API wtd. price ratio								Col. G Line 13 / Col. F Line 13 1.0000
16 API(t) = API(t-1) * [SUM(v) * (P(t)/P(t-1))]								Line 14 * Line 15 24.4118

Trunking Basket Rate Element Detail

Exhibit 3.1-10

Rate Elements		base period volumes 2004 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	3,055,324,642	0.00100000	0.00100000	0.00100000	3,055,325	3,055,325	3,055,325	
2	Facility - per Mile, per minute	36,474,579,200	0.00005000	0.00005000	0.00005000	1,823,729	1,823,729	1,823,729	
3	Tandem Switching per minute	834,388,768	0.00005000	0.00005000	0.00005000	41,719	41,719	41,719	
4	Shared Mux DS3 to DS1, per MOU	296,840,663	0.00005000	0.00005000	0.00005000	14,842	14,842	14,842	
5	Voice Grade Tandem Trunk Port	0.00	10.00	10.00	10.00	0	0	0	
6	DS1 Tandem Trunk Port	4,096.14	150.00	150.00	150.00	614,421	614,421	614,421	
7	DS3 Tandem Trunk Port	0.00	5,000.00	5,000.00	5,000.00	0	0	0	
8	SUB-TOTAL, Tandem Switched Transport					\$5,550,036	\$5,550,036	\$5,550,036	
Tandem Switched Transport SBI Calculation:		Source / Comments:							
9	SBI(py) = SBI on last day of previous tariff year	Trans. 151							60.1419
10	Proposed PCI (Non-Exogenous Only)	Exhibit 2.1-2, Line 11							27.0731
11	PCI(py) = PCI on last day of previous tariff year	Trans. 151							27.0731
12	SBI Upper(t-1)	Trans. 151							61.3448
13	ATS Targeting to Tandem Transport	Exhibit 1.1-3, 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. 151							60.1419
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							60.1419
18	SBI Upper Limit	Line 9 * (Line 10 / Line 11) * 1.02							61.3444

Trans. 163
Exhibit 3.1-11

Rate Elements	base period volumes 2004 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
Voice Grade Service Category: Non-Density Zone								
VG Entrance facility -- 2 Wire	24.00	55.93	55.93	55.93	1,342	1,342	1,342	
VG Entrance facility -- 4 Wire	55.20	91.00	91.00	91.00	5,023	5,023	5,023	
VG Direct Trunked Termination - Mohave	12.00	100.00	100.00	100.00	1,200	1,200	1,200	
VG Direct Trunked Termination - All Other	343.32	38.00	38.00	38.00	13,046	13,046	13,046	
VG Direct Trunked Facility - Mohave	0.00	0.00	0.00	0.00	0	0	0	
VG Direct Trunked Facility - All Other	8,553.24	0.61	0.61	0.61	5,246	5,246	5,246	
VG Entrance Facility -- NRC	0	488.24	488.24	488.24	0	0	0	
VG Dir. Trk. Transport Activated, per service order	0	130.23	130.23	130.23	0	0	0	
SUB-TOTAL, Voice Grade					\$25,857	\$25,857	\$25,857	
Voice Grade SBI Calculation:								
SBI(py) = SBI on last day of previous tariff year	Trans. 151							90.6375
Proposed PCI (Non-Exogenous Only)	Exhibit 2.1-2, Line 11							27.0731
PCI(py) = PCI on last day of previous tariff year	Trans. 151							27.0731
SBI Upper(t-1)	Trans. 151							95.1694
ATS Targeting to Voice Grade	Exhibit 1.1-3, Line 7							0
Exogenous Cost Change factor for SBI	1 + (Line 13 / Line 8 Col. E)							1.0000
SBI(t-1) = Immed. preceeding SBI	Trans. 151							90.6375
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							90.6375
SBI Upper Limit	Line 9 * (Line 10 / Line 11) * 1.05							95.1694

Trunking Basket Rate Element Detail

Exhibit 3.1-12

Rate Elements	base period volumes 2004 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
High Capacity & Other Service Category:								
DS1 Non-Density Zone:								
1 DS1 Entrance facility	2,261.91	150.00	150.00	150.00	339,287	339,287	339,287	
2 DS1 Direct Trunked Termination - Mohave	2,430.46	900.00	900.00	900.00	2,187,414	2,187,414	2,187,414	
3 DS1 Direct Trunked Termination - All Other	18,280.32	150.00	150.00	150.00	2,742,048	2,742,048	2,742,048	
4 DS1 Direct Trunked Facility - Mohave	0.00	0.00	0.00	0.00	0	0	0	
5 DS1 Direct Trunked Facility - All Other	321,098.29	7.33	7.33	7.33	2,353,650	2,353,650	2,353,650	
6 Mux DS1 to voice	2,579.43	263.00	263.00	263.00	678,390	678,390	678,390	
7 Mux DS1 to voice -- NRC	0	417.00	417.00	417.00	0	0	0	
8 DS1 Entrance Facility -- NRC	0	600.00	600.00	600.00	0	0	0	
9 DS1 Dir. Trk. Transport, per 24 Trunks Activated	106	50.81	50.81	50.81	5,407	5,407	5,407	
10 DS1 Dir. Trk. Transport Activated, per service order	0	130.23	130.23	130.23	0	0	0	
8 SUB-TOTAL, DS1 Service					\$8,306,196	\$8,306,196	\$8,306,196	
DS1 Subindex Calculation:								
9 SBI(py) = SBI on last day of previous tariff year	Source / Comments:							61.6237
10 Proposed PCI (Non-Exogenous Only)	Trans. 151							27.0731
11 PCI(py) = PCI on last day of previous tariff year	Exhibit 2.1-2, Line 11							27.0731
12 SBI Upper(t-1)	Trans. 151							64.7049
13 ATS Targeting to DS1	Exhibit 1.1-3, Line 8							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. 151							61.6237
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							61.6237
18 SBI Upper Limit	Line 9 * (Line 10 / Line 11) * 1.05							64.7049

Trans. 163
Exhibit 3.1-13

Rate Elements	base period volumes 2004 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
DS 3 Non-Density Zone:								
DS3 Entrance facility	55.50	1,500.00	1,500.00	1,500.00	83,250	83,250	83,250	
DS3 Direct Trunked Termination	20.90	900.00	900.00	900.00	18,810	18,810	18,810	
DS3 Direct Trunked Facility	464.92	120.00	120.00	120.00	55,790	55,790	55,790	
Mux DS3 to DS1, per month	908.22	1,400.00	1,400.00	1,400.00	1,271,508	1,271,508	1,271,508	
Mux DS3 to DS1 -- NRC	11	1,297.00	1,297.00	1,297.00	14,267	14,267	14,267	
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					\$1,443,625	\$1,443,625	\$1,443,625	
DS3 Subindex Calculation:								
SBI(py) = SBI on last day of previous tariff year	Trans. 151							4.2688
Proposed PCI (Non-Exogenous Only)	Exhibit 2.1-2, Line 11							27.0731
PCI(py) = PCI on last day of previous tariff year	Trans. 151							27.0731
SBI Upper(t-1)	Trans. 151							4.48225
ATS Targeting to DS3	Exhibit 1.1-3, 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. 151							4.2688
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							4.2688
SBI Upper Limit	Line 9 * (Line 10 / Line 11) * 1.05							4.4822

Rate Element Detail

Exhibit 3.1-15

	base period volumes 2004	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
VG/WATS/Metal/Teleg Service Category:								
1 VG Channel Termination, 2 Wire	2,913	55.93	55.93	55.93	162,924	162,924	162,924	
2 VG Channel Termination, 4 Wire	7,267	91.00	91.00	91.00	661,301	661,301	661,301	
3 Metallic Channel Termination	0	55.93	55.93	55.93	0	0	0	
4 VG Channel Mileage Termination, per term.	8,207	39.00	39.00	39.00	320,073	320,073	320,073	
5 Metallic Channel Mileage Termination, per term.	0	42.00	42.00	42.00	0	0	0	
6 VG Channel Mileage Facility, per mile	170,117	0.61	0.61	0.61	103,771	103,771	103,771	
7 Metallic Channel Mileage Facility, per mile	445	0.75	0.75	0.75	334	334	334	
8 VG Channel Term 4W NRC, per termination	3	488.24	488.24	488.24	1,221	1,221	1,221	
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	24	130.23	130.23	130.23	3,126	3,126	3,126	
11 VG data bridging 2W/4W	170	1.00	1.00	1.00	170	170	170	
12 VG Voice bridging, 2W/4W	176	1.00	1.00	1.00	176	176	176	
13 VG C-type conditioning	165	1.00	1.00	1.00	165	165	165	
14 VG Improved Attenuation Distortion	204	1.00	1.00	1.00	204	204	204	
15 VG Improved Envelope Delay Distortion	0	7.74	7.74	7.74	0	0	0	
16 VG data capability	526	1.00	1.00	1.00	526	526	526	
17 VG Improved Return Loss for Effective 2w/4w	174	1.00	1.00	1.00	174	174	174	
18 VG Customer Specified Receive Level	13	1.00	1.00	1.00	13	13	13	
19 VG Signaling Capability	84	1.00	1.00	1.00	84	84	84	
20 VG Selective Signaling Arrangement	267	1.00	1.00	1.00	267	267	267	
21 VG Improved Term Option	78	1.00	1.00	1.00	78	78	78	
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					\$1,254,606	\$1,254,606	\$1,254,606	
VG/WATS/Metallic/Teleg. SBI Calculation:								
25 SBI(py) = SBI on last day of previous tariff year	Trans. 151							89.7199
26 Proposed PCI (Non-Exogenous Only)	Exhibit 2.1-2, Line 11							61.2620
27 PCI(py) = PCI on last day of previous tariff year	Trans. 151							61.2620
28 SBI Upper(t-1)	Trans. 151							94.2059
29 Exogenous Change Targeted to Voice Grade	Exhibit 1.1-2, Line 12							0
30 Undesignated Exog. Chg for Special Access Basket	Exhibit 1.1-2, Line 17							0
31 Exogenous Cost Change factor for SBI	1 + (Line 29 / Line 24 Col. E) + (Line 30 / Exhibit 3.1-19 Line 74 Col. E)							1.0000
32 SBI(t-1) = Immed. preceeding SBI	Trans. 151							89.7199
33 Sum[V * P(t) / P(t-1)] = SBI wtd. price ratio	Col. G Line 24 / Col. F Line 24							1.0000
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							94.2059

Citizens Telecommunications Companies - Group #1

Special Access Basket

Rate Element Detail

Trans. 163
Exhibit 3.1-16

Rate Elements	base period volumes 2004 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
Audio/Video Service Category:								
1 PA Channel Termination mo 200-3500 HZ	108	37.52	37.52	37.52	4,052	4,052	4,052	
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	0	37.95	37.95	37.95	0	0	0	
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	18	37.95	37.95	37.95	683	683	683	
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	0	37.95	37.95	37.95	0	0	0	
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	48	2.40	2.40	2.40	114	114	114	
20 PA Channel Mlg. Facility mo 50-15000 HZ	18	3.10	3.10	3.10	56	56	56	
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	48	0.24	0.24	0.24	11	11	11	
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					\$6,068	\$6,068	\$6,068	

Audio/Video SBI Calculation:

Source / Comments:

33 SBI(py) = SBI on last day of previous tariff year	Trans. 151	82.8375
34 Proposed PCI (Non-Exogenous Only)	Exhibit 2.1-2, Line 11	61.2620
35 PCI(py) = PCI on last day of previous tariff year	Trans. 151	61.2620
36 SBI Upper(t-1)	Trans. 151	86.9794
37 Exogenous Change Targeted to Audio/Video	Exhibit 1.1-2, Line 13	0
38 Undesignated Exog. Chg for Special Access Basket	Exhibit 1.1-2, Line 17	0
39 Exogenous Cost Change factor for SBI	1 + (Line 37 / Line 32 Col. E) + (Line 38 / Exhibit 3.1-19 Line 74 Col. E)	1.0000
40 SBI(t-1) = Immed. preceeding SBI	Trans. 151	82.8375
41 Sum[V * P(t) / P(t-1)] = SBI wtd. price ratio	Col. G Line 32 / Col. F Line 32	1.0000

Citizens Telecommunications Companies - Group #1

Special Access Basket

Rate Element Detail

Trans. 163

Exhibit 3.1-16

		base period volumes 2004 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							82.8375
43	SBI Upper Limit	Line 33 * (Line 34 / Line 35) * 1.05							86.9794

Trans. 163
Exhibit 3.1-17

Exhibit 3.1-17

Rate Elements	base period volumes 2004 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
High Capacity/DDS Service Category:								
DS 1 Non-Density Zone:								
1 DS1 Channel Termination	69,236	180.00	180.00	180.00	12,462,480	12,462,480	12,462,480	
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.)	6,061	140.00	140.00	140.00	848,540	848,540	848,540	
6 DS1 Channel Mileage Termination	71,602	193.37	193.37	193.37	13,845,679	13,845,679	13,845,679	
7 DS1 Channel Mileage Facility	1,401,216	10.00	10.00	10.00	14,012,162	14,012,162	14,012,162	
8 DS1 Channel Termination NRC per termination	482	600.00	600.00	600.00	288,900	288,900	288,900	
9 DS1 Channel Termination NRC per order	668	130.59	130.59	130.59	87,234	87,234	87,234	
10 DS1 Channel Termination NRC, term payment plan	0	450.00	450.00	450.00	0	0	0	
11 Mux DS1 to voice	1,040	263.00	263.00	263.00	273,520	273,520	273,520	
12 Mux DS1 to voice NRC	3	417.00	417.00	417.00	1,251	1,251	1,251	
13 Mux DS1 to DS0	6	263.00	263.00	263.00	1,578	1,578	1,578	
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	0	0.00	0.00	0.00	0	0	0	
17 Clear Channel Capability NRC	647	538.19	538.19	538.19	348,042	348,042	348,042	
18 SUB-TOTAL, DS1 Service					\$42,169,386	\$42,169,386	\$42,169,386	
DS1 Subindex Calculation:								
19 SBI(py) = SBI on last day of previous tariff year	Trans. 151							78.1540
20 Proposed PCI (Non-Exogenous Only)	Exhibit 2.1-2, Line 11							61.2620
21 PCI(py) = PCI on last day of previous tariff year	Trans. 151							61.2620
22 SBI Upper(t-1)	Trans. 151							82.0617
23 Exogenous Change Targeted to Hi Cap	Exhibit 1.1-2, Line 14							0
24 Undesignated Exog. Chg for Special Access Basket	Exhibit 1.1-2, Line 17							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)							1.0000
26 SBI(t-1) = Immed. preceeding SBI	Trans. 151							78.1540
27 Sum[V * P(t) / P(t-1)] = SBI wtd. price ratio	Col. G Line 18 / Col. F Line 18							1.0000
28 SBI(t) = SBI(t-1)*Sum[V*P(t)/P(t-1)]	Line 26 * Line 27							78.1540
29 SBI Upper Limit	Line 19 * (Line 20 / Line 21) * 1.05							82.0617

Trans. 163
Exhibit 3.1-18

Rate Element		base period volumes 2004 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
DS 3 Non-Density Zone:									
1	DS3 Channel Termination	2,489	1,500.00	1,500.00	1,500.00	3,733,500	3,733,500	3,733,500	
2	DS3 Channel Mileage Termination	2,376	900.00	900.00	900.00	2,138,400	2,138,400	2,138,400	
3	DS3 Channel Mileage Facility	33,372	120.00	120.00	120.00	4,004,677	4,004,677	4,004,677	
4	DS3 Channel Termination NRC per termination	45	3,410.00	3,410.00	3,410.00	153,450	153,450	153,450	
5	DS3 Channel Termination NRC per order	10	415.00	415.00	415.00	4,150	4,150	4,150	
6	Mux DS3 to DS1	414	1,400.00	1,400.00	1,400.00	579,600	579,600	579,600	
7	Mux DS3 to DS1 NRC	0	1,297.00	1,297.00	1,297.00	0	0	0	
8	SUB-Total, DS3 Service					\$10,613,777	\$10,613,777	\$10,613,777	
DS3 Subindex Calculation:		Source / Comments:							
9	SBI(py) = SBI on last day of previous tariff year	Trans. 151							90.4284
10	Proposed PCI (Non-Exogenous Only)	Exhibit 2.1-2, Line 11							61.2620
11	PCI(py) = PCI on last day of previous tariff year	Trans. 151							61.2620
12	SBI Upper(t-1)	Trans. 151							94.9498
13	Exogenous Change Targeted to Hi Cap	Exhibit 1.1-2, Line 14							0
14	Undesignated Exog. Chg for Special Access Basket	Exhibit 1.1-2, Line 17							0
15	Exogenous Cost Change factor for SBI	1 + (Line 13 / Exhibit 3.1-19Line 62 Col. E) + (Line 14 / Exhibit 3.1-19 Line 74 Col. E)							1.0000
16	SBI(t-1) = Immed. preceeding SBI	Trans. 151							90.4284
17	Sum[V * P(t) / P(t-1)] = SBI wtd. price ratio	Col. G Line 8 / Col. F Line 8							1.0000
18	SBI(t) = SBI(t-1)*Sum[V*P(t)/P(t-1)]	Line 16 * Line 17							90.4284
19	SBI Upper Limit	Line 9 * (Line 10 / Line 11) * 1.05							94.9498

Citizens Telecommunications Companies - Group #1

Special Access Basket

Rate Element Detail

Trans. 163
Exhibit 3.1-19

Rate Elements	base period volumes 2004 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
DDS & Other								
1 DDS Channel Termination 2.4 Kbps	156	100.65	100.65	100.65	15,701	15,701	15,701	
2 DDS Channel Termination 4.8 Kbps	16	100.65	100.65	100.65	1,610	1,610	1,610	
3 DDS Channel Termination 9.6 Kbps	1,316	100.65	100.65	100.65	132,455	132,455	132,455	
4 DDS Channel Termination 19.2 Kbps	58	100.65	100.65	100.65	5,838	5,838	5,838	
5 DDS Channel Termination 56 Kbps	25,112	100.65	100.65	100.65	2,527,523	2,527,523	2,527,523	
6 DDS Channel Termination 64 Kbps	658	100.65	100.65	100.65	66,228	66,228	66,228	
7 OC-3 Channel Termination	190	3,200.00	3,200.00	3,200.00	608,000	608,000	608,000	
8 OC-3c Channel Termination	19	3,000.00	3,000.00	3,000.00	57,000	57,000	57,000	
9 DDS Channel Mileage Termination 2.4 Kbps	120	47.00	47.00	47.00	5,640	5,640	5,640	
10 DDS Channel Mileage Termination 4.8 Kbps	25	47.00	47.00	47.00	1,183	1,183	1,183	
11 DDS Channel Mileage Termination 9.6 Kbps	1,289	47.00	47.00	47.00	60,583	60,583	60,583	
12 DDS Channel Mileage Termination 19.2 Kbps	57	47.00	47.00	47.00	2,679	2,679	2,679	
13 DDS Channel Mileage Termination 56 Kbps	24,890	70.00	70.00	70.00	1,742,300	1,742,300	1,742,300	
14 DDS Channel Mileage Termination 64 Kbps	726	70.00	70.00	70.00	50,820	50,820	50,820	
15 OC-3 Channel Mileage Termination	140	2,000.00	2,000.00	2,000.00	280,000	280,000	280,000	
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	1,155	0.35	0.35	0.35	404	404	404	
18 DDS Channel Mileage Facility 4.8 Kbps	102	0.35	0.35	0.35	36	36	36	
19 DDS Channel Mileage Facility 9.6 Kbps	17,368	0.35	0.35	0.35	6,079	6,079	6,079	
20 DDS Channel Mileage Facility 19.2 Kbps	666	0.35	0.35	0.35	233	233	233	
21 DDS Channel Mileage Facility 56 Kbps	823,622	0.65	0.65	0.65	539,349	539,349	539,349	
22 DDS Channel Mileage Facility 64 Kbps	19,694	0.65	0.65	0.65	12,801	12,801	12,801	
23 OC-3 Channel Mileage Facility	362	280.00	280.00	280.00	101,326	101,326	101,326	
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	4	519.09	519.09	519.09	2,076	2,076	2,076	
30 DDS Channel Termination 64 Kbps NRC	7	519.09	519.09	519.09	3,634	3,634	3,634	
31 DDS Channel Termination NRC per order	136	130.23	130.23	130.23	17,711	17,711	17,711	
32 OC-3 Channel Termination NRC	1	3,600.00	3,600.00	3,600.00	3,600	3,600	3,600	
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	0	415.00	415.00	415.00	0	0	0	
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	18	12.53	12.53	12.53	226	226	226	
37 OC-3 to DS3 Multiplexing	11	1,500.00	1,500.00	1,500.00	16,500	16,500	16,500	
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	1	1,297.00	1,297.00	1,297.00	1,297	1,297	1,297	
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	24	12.38	12.38	12.38	293	293	293	
43 Design Change Charge - NRC	7	31.76	31.76	31.76	222	222	222	
44 Cancellation Charge - NRC	42	402.75	402.75	402.75	16,916	16,916	16,916	
45 Restoration Priority	86	4.90	4.90	4.90	421	421	421	
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 2004	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	0	23.51	23.51	23.51	0	0	0	
50	Add'l Labor, per 1/2 hour per technician, Overtime	0	35.27	35.27	35.27	0	0	0	
51	Add'l Labor, per 1/2 hour per technician, Premium	0	47.02	47.02	47.02	0	0	0	
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	0	23.51	23.51	23.51	0	0	0	
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	0	23.51	23.51	23.51	0	0	0	
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					\$6,280,686	\$6,280,686	\$6,280,686	
62	SUB-TOTAL, High Capacity/DDS					\$59,063,849	\$59,063,849	\$59,063,849	
	High Cap/DDS SBI Calculation:		Source / Comments:						
63	SBI(py) = SBI on last day of previous tariff year		Trans. 151						82.3423
64	Proposed PCI (Non-Exogenous Only)		Exhibit 2.1-2, Line 11						61.2620
65	PCI(py) = PCI on last day of previous tariff year		Trans. 151						61.2620
66	SBI Upper(t-1)		Trans. 151						86.4594
67	Exogenous Change Targeted to Hi Cap		Exhibit 1.1-2, Line 14						0
68	Undesignated Exog. Chg for Special Access Basket		Exhibit 1.1-2, Line 17						0
69	Exogenous Cost Change factor for SBI		1 + (Line 67 / Line 62 Col. E) + (Line 68 / Line 74 Col. E)						1.0000
70	SBI(t-1) = Immed. preceeding SBI		Trans. 151						82.3423
71	Sum[V * P(t) / P(t-1)] = SBI wtd. price ratio		Col. G Line 62 / Col. F Line 62						1.0000
72	SBI(t) = SBI(t-1)*Sum[V*P(t)/P(t-1)]		Line 70 * Line 71						82.3423
73	SBI Upper Limit		Line 63 * (Line 64 / Line 65) * 1.05						86.4594
74	GRAND TOTAL, Special Access Basket					\$60,324,523	\$60,324,523	\$60,324,523	
	Special Access Basket API Calculation:		Source / Comments:						
75	API(t-1) = Immediately Preceeding API		Trans. 151						61.2619
76	[SUM (v) * (P(t) / P(t-1))] = API wtd.price ratio		Col. G Line 74 / Col. F Line 74						1.0000
77	API(t) = API(t-1) * [SUM(v) * (P(t)/P(t-1))]		Line 75 * Line 76						61.2619

Citizens Telecommunications Companies - Group #2

CMT Basket

Rate Element Detail

Trans. 163

Exhibit 3.2-1

Rate Elements	base period demand 2004 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.	1,030,426	6.50	6.50	6.50	6.50	\$6,697,769	\$6,697,769	\$6,697,769	\$6,697,769
2 EUCL - Lifeline	187,682	6.50	6.50	6.50	6.50	\$1,219,933	\$1,219,933	\$1,219,933	\$1,219,933
3 EUCL - Secondary Residence	70,198	7.00	7.00	7.00	7.00	\$491,386	\$491,386	\$491,386	\$491,386
4 EUCL - BRI ISDN	744	7.00	7.00	7.00	7.00	\$5,208	\$5,208	\$5,208	\$5,208
5 EUCL - MLB & Centrex incl. Coin, excl. BRI ISDN	401,045	9.20	9.20	9.20	9.20	\$3,689,614	\$3,689,614	\$3,689,614	\$3,689,614
6 EUCL - PRI ISDN	68	46.00	46.00	46.00	46.00	\$3,128	\$3,128	\$3,128	\$3,128
7 EUCL - Special Access Surcharge	597	25.00	25.00	25.00	25.00	\$14,925	\$14,925	\$14,925	\$14,925
8 Port - BRI ISDN	744	7.86	7.86	7.86	7.86	\$5,848	\$5,848	\$5,848	\$5,848
9 Port - PRI ISDN	68	0.00	0.00	0.00	0.00	\$0	\$0	\$0	\$0
10 Subtotal EUCL Lines or Revenue	1,690,435					\$12,127,811	\$12,127,811	\$12,127,811	\$12,127,811
11 PICC - MLB incl. Coin	245,430	4.31	4.31	4.31	4.31	\$1,057,803	\$1,057,803	\$1,057,803	\$1,057,803
12 PICC - Centrex (groups of 9+ lines)	54,674	0.48	0.48	0.48	0.48	\$26,183	\$26,183	\$26,183	\$26,183
13 PICC - Centrex (groups of 8 lines)	3,408	0.54	0.54	0.54	0.54	\$1,836	\$1,836	\$1,836	\$1,836
14 PICC - Centrex (groups of 7 lines)	3,850	0.62	0.62	0.62	0.62	\$2,371	\$2,371	\$2,371	\$2,371
15 PICC - Centrex (groups of 6 lines)	4,344	0.72	0.72	0.72	0.72	\$3,120	\$3,120	\$3,120	\$3,120
16 PICC - Centrex (groups of 5 lines)	4,625	0.86	0.86	0.86	0.86	\$3,987	\$3,987	\$3,987	\$3,987
17 PICC - Centrex (groups of 4 lines)	5,548	1.08	1.08	1.08	1.08	\$5,978	\$5,978	\$5,978	\$5,978
18 PICC - Centrex (groups of 3 lines)	5,867	1.44	1.44	1.44	1.44	\$8,429	\$8,429	\$8,429	\$8,429
19 PICC - Centrex (groups of 2 lines)	6,382	2.16	2.16	2.16	2.16	\$13,753	\$13,753	\$13,753	\$13,753
20 PICC - PRI ISDN	597	21.55	21.55	21.55	21.55	\$12,865	\$12,865	\$12,865	\$12,865
21 Subtotal PICC Lines or Revenue	334,725					\$1,136,325	\$1,136,325	\$1,136,325	\$1,136,325
22 CCL Premium Terminating MOU	342,491,493	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	180,156,898	0.00000000	0.00000000	0.00814997	0.00814997	\$0	\$0	\$1,468,274	\$1,468,274
25 CCL Non Premium Originating MOU	0	0.00000000	0.00000000	0.00366749	0.00366749	\$0	\$0	\$0	\$0
26 Total CCL MOU or Revenues	522,648,391					\$0	\$0	\$1,468,274	\$1,468,274
27 Total CMT Basket Revenues excluding USAC Receipts						\$13,264,136	\$13,264,136	\$14,732,410	\$14,732,410
28 USAC Receipts	1,690,435					\$10,062,875	\$10,062,875	\$8,674,731	\$8,674,731
29 CMT per line Revenues						\$23,306,239	\$23,306,239	\$23,386,368	\$23,386,368
30 Other CMT revenues						\$20,773	\$20,773	\$20,773	\$20,773
31 Total CMT Basket Revenues including USAC Receipts						\$23,327,011	\$23,327,011	\$23,407,141	\$23,407,141
32 Pooling Revenues Included in CMT per line Revenues						\$0	\$0	\$0	\$0
33 Total CMT Lines/CMT Rev. Per Line Excl. Pooling	1,690,435					13.787125	13.787125	13.834527	13.834527

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

Trans. 163
Exhibit 3.2-2

Type of Support/Study Area		COSA A	base period demand 2004 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	132,817	6.3073	6.1352	837,717	814,859
2	CTC Mountain State - WV	CTMW	278,071	11.5675	10.2544	3,216,586	2,851,451
3	Navaho - AZ	CTNA	147,807	4.3102	2.5082	637,078	370,730
4	Navaho - NM	CTNM	67,770	10.1746	10.0042	689,533	677,985
5	CTC Nevada - North	CTNN	187,537	2.5064	2.3050	470,043	432,273
6	CTC Nevada - South	CTNS	19,686	6.0278	5.8607	118,663	115,374
7	Navaho - UT	CTNU	4,181	26.5986	26.3797	111,209	110,294
8	CTC Oregon	CTOR	143,311	5.6089	4.1520	803,817	595,027
9	CTC Tuolumne	CTTU	73,635	12.0339	11.8471	886,116	872,361
10	CTC Volunteer State - TN	CTVS	234,235	2.1795	2.0219	510,515	473,600
11	Total Residence & Single Line Business		1,289,050			8,281,277	7,313,953
Multiline Business							
12	CTC Golden State - CA	CTCA	52,373	4.0492	3.8332	212,069	200,756
13	CTC Mountain State - WV	CTMW	41,745	9.3069	6.9461	388,517	289,965
14	Navaho - AZ	CTNA	112,082	4.3102	2.5082	483,096	281,124
15	Navaho - NM	CTNM	32,146	7.9021	7.6874	254,021	247,119
16	CTC Nevada - North	CTNN	89,112	2.0556	1.8429	183,179	164,225
17	CTC Nevada - South	CTNS	9,391	3.7703	3.5594	35,407	33,426
18	Navaho - UT	CTNU	3,029	24.3260	24.0628	73,683	72,886
19	CTC Oregon	CTOR	23,565	3.3364	0.0000	78,622	0
20	CTC Tuolumne	CTTU	7,479	9.7614	9.5303	73,006	71,277
21	CTC Volunteer State - TN	CTVS	30,463	0.0000	0.0000	0	0
22	Total Multiline Business		401,385			1,781,599	1,360,779
23	Total for Tariff Unit		1,690,435			10,062,875	8,674,731

Trans. 163
Exhibit 3.2-3

Exhibit 3.2-3

	base period volumes 2004	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
Local Switching Service Category:								
1 LS1 Premium Local Switching per Minute	6,351,110	0.00364690	0.00364690	0.00364690	23,162	23,162	23,162	
2 LS2 Premium Local Switching per Minute	516,297,281	0.00364690	0.00364690	0.00364690	1,882,885	1,882,885	1,882,885	
3 Non Premium Local Switching per Minute	0	0.00164111	0.00164111	0.00164111	0	0	0	
4 FGA Usage Sensitive Credit Allw.	0	0.00000000	0.00000000	0.00000000	0	0	0	
5 Switched 56Kpbs	0	0.00364690	0.00364690	0.00364690	0	0	0	
6 Network Blocking - per Blocked Call (FGB, FGC, FGD &	0	0.0170	0.0170	0.0170	0	0	0	
7 Carrier Identification Parameter, per trunk group	32.26	50.00	50.00	50.00	1,613	1,613	1,613	
8 Carrier Identification Parmeter NRC	0	65.00	65.00	65.00	0	0	0	
9 IC CIC Consolidation Charge	0	1.30	1.30	1.30	0	0	0	
10 Agent List, NRC	0	50.00	50.00	50.00	0	0	0	
11 Agent List, Initial, per Account	0	0.03	0.03	0.03	0	0	0	
12 Agent List, Allocation, per Listing	0	0.03	0.03	0.03	0	0	0	
13 Snapshot List, NRC	0	75.00	75.00	75.00	0	0	0	
14 Snapshot List, per Listing	0	0.05	0.05	0.05	0	0	0	
15 EU Valid List, Standard	0	0.0340	0.0340	0.0340	0	0	0	
16 EU Valid List, Admin Fee	0	78.00	78.00	78.00	0	0	0	
17 EU Valid List, Special Sort	0	0.0540	0.0540	0.0540	0	0	0	
18 Operator Transfer Service	256	0.20	0.20	0.20	51	51	51	
19 NXX Translation NRC, per order	21	221.00	221.00	221.00	4,533	4,533	4,533	
20 500 NXX Translation per End Office	0	221.00	221.00	221.00	0	0	0	
21 Coin Supervision	0	1.88	1.88	1.88	0	0	0	
22 900 Blocking--Residence--Add Blocking	0	5.00	5.00	5.00	0	0	0	
23 900 Blocking--Residence--Remove Blocking	0	5.00	5.00	5.00	0	0	0	
24 900 Blocking--Business--Add Blocking	0	15.00	15.00	15.00	0	0	0	
25 900 Blocking--Business--Remove Blocking	0	15.00	15.00	15.00	0	0	0	
26 International Blocking	0	19.95	19.95	19.95	0	0	0	
27 SUB-TOTAL, Local Switching					\$1,912,243	\$1,912,243	\$1,912,243	
SBI Calculation:		Source / Comments:						
28 SBI(py) = SBI on last day of previous tariff year	Trans. 151							10.2594
29 Proposed PCI (Non-Exogenous Only)	Exhibit 2.2-2, Line 11							13.4455
30 PCI(py) = PCI on last day of previous tariff year	Trans. 151							13.4455
31 SBI Upper(t-1)	Trans. 151							10.7724
32 ATS Targeting to Switching	Exhibit 1.2-3, Line 1							0
33 Exogenous Cost Change factor for SBI	1 + (Line 32 / Line 27 Col. E)							1.0000
34 SBI(t-1) = Immed. preceeding SBI	Trans. 151							10.2594
35 Sum[V * P(t) / P(t-1)] = SBI wtd. price ratio	Col. G Line 27 / Col. F Line 27							1.0000
36 SBI(t) = SBI(t-1)*Sum[V*P(t)/P(t-1)]	Line 34 * Line 35							10.2594
37 SBI Upper Limit	Line 28 * (Line 29 / Line 30) * 1.05							10.7724

Citizens Telecommunications Companies - Group #2

Traffic Sensitive Basket

Rate Element Detail

Trans. 163

Exhibit 3.2-4

Rate Elements	base period volumes 2004 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
Information Services Category:								
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	
SBI Calculation:								
4 SBI(py) = SBI on last day of previous tariff year								0.0000
5 Proposed PCI (Non-Exogenous Only)								13.4455
6 PCI(py) = PCI on last day of previous tariff year								13.4455
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. 151

Exhibit 2.2-2, Line 11

Trans. 151

Trans. 151

Exhibit 1.2-3, Line 2

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

Trans. 151

Col. G Line 3 / Col. F Line 3

Line 10 * Line 11

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

Trans. 163
Exhibit 3.2-5

Exhibit 3.2-5

Exhibit 3.2-5

Rate Element Details		base period volumes 2004 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
800 Data Base - Vertical Features									
1	no services currently provided					0	0	0	
2	SUB-TOTAL, 800 DB Vertical Features					\$0	\$0	\$0	
SBI Calculation:		Source / Comments:							
3	SBI(py) = SBI on last day of previous tariff year			Trans. 151					100.0000
4	Proposed PCI (Non-Exogenous Only)			Exhibit 2.2-2, Line 11					13.4455
5	PCI(py) = PCI on last day of previous tariff year			Trans. 151					13.4455
6	SBI Upper(t-1)			Trans. 151					105.0000
7	Undesig Exog Chg Targeted to Database Access			Exhibit 1.2-2, Line 4					0
8	Exogenous Cost Change factor for SBI			1 + (Line 7 / Exhibit 3.2-6 Line 4 Col. E)					1.0000
9	SBI(t-1) = Immed. preceeding SBI			Trans. 151					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. 163
Exhibit 3.2-6

Exhibit 3.2-6

Exhibit 3.2-6

Rate Element Detail		base period volumes 2004 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
Database Access									
1	800 DB Query Charge	54,092,010	0.00701349	0.00701349	0.00701349	379,374	379,374	379,374	
2	LNP Access Query Charge	2,699,507	0.02000000	0.02000000	0.02000000	53,990	53,990	53,990	
3	SUB-TOTAL, 800 Database Basic					\$433,364	\$433,364	\$433,364	
4	SUB-TOTAL, Database Access					\$433,364	\$433,364	\$433,364	
SBI Calculation:		Source / Comment							
5	SBI(py) = SBI on last day of previous tariff year	Trans. 151							
6	Proposed PCI (Non-Exogenous Only)	Exhibit 2.2-2, Line 11							
7	PCI(py) = PCI on last day of previous tariff year	Trans. 151							
8	SBI Upper(t-1)	Trans. 151							
9	Exogenous Change Targeted to Database Access	Exhibit 1.2-2, Line 4							
10	Exogenous Cost Change factor for SBI	1 + (Line 9 / Line 4 Col. E)							
11	SBI(t-1) = Immed. preceeding SBI	Trans. 151							
12	Sum[V * P(t) / P(t-1)] = SBI wtd. price ratio	Col. G Line 4 / Col. F Line 4							
13	SBI(t) = SBI(t-1)*Sum[V*P(t)/P(t-1)]	Line 11 * Line 12							
14	SBI Upper Limit	Line 5 * (Line 6 / Line 7) * 1.05							

Rate Element Detail

Exhibit 3.2-7

Rate Element		base period volumes 2004	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	
Billing Name & Address										
1	BNA per order	0	28.00	28.00	28.00	0	0	0		
2	BNA Found/Each	0	0.40	0.40	0.40	0	0	0		
3	BNA Not Found/Each	0	0.40	0.40	0.40	0	0	0		
4	SUB-TOTAL, BNA					\$0	\$0	\$0		
SBI Calculation:		Source / Comments:								
5	SBI(py) = SBI on last day of previous tariff year	Trans. 151								46.4006
6	Proposed PCI (Non-Exogenous Only)	Exhibit 2.2-2, Line 11								13.4455
7	PCI(py) = PCI on last day of previous tariff year	Trans. 151								13.4455
8	SBI Upper(t-1)	Trans. 151								48.7206
9	Exogenous Change Targeted to BNA	Exhibit 1.2-2, Line 8								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. 151								46.4006
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								46.4006
14	SBI Upper Limit	Line 5 * (Line 6 / Line 7) * 1.05								48.7200

Trans. 163
Exhibit 3.2-8

Exhibit 3.2-8

Exhibit 3.2-8

		base period volumes 2004	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	
Trunk Ports										
1	Shared DS1 Port Charge - per MOU	331,536,388	0.00104073	0.00104073	0.00104073	345,040	345,040	345,040		
2	Multiplexers - (Trunk Side of End Office) - per MOU	315,375,272	0.00010000	0.00010000	0.00010000	31,538	31,538	31,538		
3	Dedicated VG (DSO) Port Charge	0	10.00	10.00	10.00	0	0	0		
4	Dedicated DS1 Port Charge	953.61	150.00	150.00	150.00	143,042	143,042	143,042		
5	Dedicated DS3 Port Charge	4.86	5,000.00	5,000.00	5,000.00	24,300	24,300	24,300		
6	SUB-TOTAL, Trunk Ports					\$543,919	\$543,919	\$543,919		
SBI Calculation:		Source / Comments:								
7	SBI(py) = SBI on last day of previous tariff year	Trans. 151								18.7419
8	Proposed PCI (Non-Exogenous Only)	Exhibit 2.2-2, Line 11								13.4455
9	PCI(py) = PCI on last day of previous tariff year	Trans. 151								13.4455
10	SBI Upper(t-1)	Trans. 151								19.6790
11	ATS Targeting to Trunk Ports	Exhibit 1.2-3, Line 3								0
12	Exogenous Cost Change factor for SBI	1 + (Line 11 / Line 6 Col. E)								1.0000
13	SBI(t-1) = Immed. preceeding SBI	Trans. 151								18.7419
14	Sum[V * P(t) / P(t-1)] = SBI wtd. price ratio	Col. G Line 6 / Col. F Line 6								1.0000
15	SBI(t) = SBI(t-1)*Sum[V*P(t)/P(t-1)]	Line 13 * Line 14								18.7419
16	SBI Upper Limit	Line 7 * (Line 8 / Line 9) * 1.05								19.6790

Trans. 163
Exhibit 3.2-9

Exhibit 3.2-9

	Rate Elements	base period volumes 2004 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
1	STP Ports								
1	Signalling Transfer Point Port Termination	0	720.00	720.00	720.00	0	0	0	
2	SUB-TOTAL, STP Ports					\$0	\$0	\$0	
	SBI Calculation:		Source / Comments:						
3	SBI(py) = SBI on last day of previous tariff year		Trans. 151						0.0000
4	Proposed PCI (Non-Exogenous Only)		Exhibit 2.2-2, Line 11						13.4455
5	PCI(py) = PCI on last day of previous tariff year		Trans. 151						13.4455
6	SBI Upper(t-1)		Trans. 151						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. 151						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					\$2,889,526	\$2,889,526	\$2,889,526	
	Traffic Sensitive Basket API Calculation:		Source / Comments:						
14	API(t-1) = Immediately Preceeding API		Trans. 151						13.4455
15	[SUM (v)*(P(t)/P(t-1))] = API wtd. price ratio		Col. G Line 13 / Col. F Line 13						1.0000
16	API(t) = API(t-1) * [SUM(v) * (P(t)/P(t-1))]		Line 14 * Line 15						13.4455

Trans. 163
Exhibit 3.2-10

Rate Elements	base period volumes 2004 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:								
Termination - per Termination, per minute	628,304,751	0.00010000	0.00010000	0.00010000	62,830	62,830	62,830	
Facility - per Mile, per minute	10,826,687,600	0.00005000	0.00005000	0.00005000	541,334	541,334	541,334	
Tandem Switching per minute	97,262,751	0.00017103	0.00017103	0.00017103	16,635	16,635	16,635	
Shared Mux DS3 to DS1, per MOU	55,426,863	0.00000000	0.00000000	0.00000000	0	0	0	
Voice Grade Tandem Trunk Port	0.00	10.00	10.00	10.00	0	0	0	
DS1 Tandem Trunk Port	814.22	150.00	150.00	150.00	122,133	122,133	122,133	
DS3 Tandem Trunk Port	12.00	5,000.00	5,000.00	5,000.00	60,000	60,000	60,000	
SUB-TOTAL, Tandem Switched Transport					\$802,933	\$802,933	\$802,933	
Tandem Switched Transport SBI Calculation:								
SBI(py) = SBI on last day of previous tariff year	Trans. 151							36.2127
Proposed PCI (Non-Exogenous Only)	Exhibit 2.2-2, Line 11							16.8022
PCI(py) = PCI on last day of previous tariff year	Trans. 151							16.8022
SBI Upper(t-1)	Trans. 151							36.9370
ATS Targeting to Tandem Transport	Exhibit 1.2-3, 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. 151							36.2127
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							36.2127
SBI Upper Limit	Line 9 * (Line 10 / Line 11) * 1.02							36.9370

Trunking Basket
Rate Element Detail

Trans. 163
Exhibit 3.2-11

Rate Element Detail		base period volumes 2004 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	312.16	75.00	75.00	75.00	23,412	23,412	23,412	
3	VG Direct Trunked Termination	435.10	33.70	33.70	33.70	14,663	14,663	14,663	
4	VG Direct Trunked Facility	29,574.09	0.29	0.29	0.29	8,576	8,576	8,576	
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					\$46,651	\$46,651	\$46,651	
Voice Grade SBI Calculation:		Source / Comments:							
8	SBI(py) = SBI on last day of previous tariff year	Trans. 151							99.1666
9	Proposed PCI (Non-Exogenous Only)	Exhibit 2.2-2, Line 11							16.8022
10	PCI(py) = PCI on last day of previous tariff year	Trans. 151							16.8022
11	SBI Upper(t-1)	Trans. 151							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. 151							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. 163
Exhibit 3.2-12

Rate Elements	base period volumes 2004 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
High Capacity & Other Service Category:								
DS 1 Non-Density Zone:								
1 DS1 Entrance facility	204.71	175.00	175.00	175.00	35,824	35,824	35,824	
2 DS1 Direct Trunked Termination	2,981.98	143.08	143.08	143.08	426,662	426,662	426,662	
3 DS1 Direct Trunked Facility	145,015.56	7.00	7.00	7.00	1,015,109	1,015,109	1,015,109	
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	19	50.91	50.91	50.91	942	942	942	
8 DS1 Dir. Trk. Transport Activated, per service order	0	130.26	130.26	130.26	0	0	0	
6 SUB-TOTAL, DS1 Service					\$1,478,537	\$1,478,537	\$1,478,537	
DS1 Subindex Calculation:								
7 SBI(py) = SBI on last day of previous tariff year	Source / Comments: Trans. 151							79.4520
8 Proposed PCI (Non-Exogenous Only)	Exhibit 2.2-2, Line 11							16.8022
9 PCI(py) = PCI on last day of previous tariff year	Trans. 151							16.8022
10 SBI Upper(t-1)	Trans. 151							83.4246
11 ATS Targeting to DS1	Exhibit 1.2-3, Line 8							0
12 Exogenous Cost Change factor for SBI	1 + (Line 11 / Line 6 Col. E)							1.0000
13 SBI(t-1) = Immed. preceeding SBI	Trans. 151							79.4520
14 Sum[V * P(t) / P(t-1)] = SBI wtd. price ratio	Col. G Line 6 / Col. F Line 6							1.0000
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							83.4246

Trans. 163
Exhibit 3.2-13

	base period volumes 2004	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
DS 3 Non-Density Zone:								
DS3 Entrance facility	14.88	1,400.00	1,400.00	1,400.00	20,832	20,832	20,832	
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	55.46	1,406.16	1,406.16	1,406.16	77,986	77,986	77,986	
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					\$98,818	\$98,818	\$98,818	
DS3 Subindex Calculation:								
SBI(py) = SBI on last day of previous tariff year								6.5818
Proposed PCI (Non-Exogenous Only)								16.8022
PCI(py) = PCI on last day of previous tariff year								16.8022
SBI Upper(t-1)								6.91093
ATS Targeting to DS3								0
Exogenous Cost Change factor for SBI								1.0000
SBI(t-1) = Immed. preceeding SBI								6.5818
Sum[V * P(t) / P(t-1)] = SBI wtd. price ratio								1.0000
SBI(t) = SBI(t-1)*Sum[V*P(t)/P(t-1)]								6.5818
SBI Upper Limit								6.9100

Trans. 163
Exhibit 3.2-14

	base period volumes 2004	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
Other								
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 Entrance Faciltiy	0	107.80	107.80	107.80	0	0	0	
CCS/SS7 Singaling Entrance 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					\$1,577,355	\$1,577,355	\$1,577,355	
High Cap & Other SBI Calculation:	Source / Comments:							
SBI(py) = SBI on last day of previous tariff year								64.2463
Proposed PCI (Non-Exogenous Only)								16.8022
PCI(py) = PCI on last day of previous tariff year								16.8022
SBI Upper(t-1)								67.4586
ATS Targeting to High Capacity								0
Exogenous Cost Change factor for SBI								1.0000
SBI(t-1) = Immed. preceeding SBI								64.2463
Sum[V * P(t) / P(t-1)] = SBI wtd. price ratio								1.0000
SBI(t) = SBI(t-1)*Sum[V*P(t)/P(t-1)]								64.2463
SBI Upper Limit								67.4586
GRAND TOTAL, Trunking Basket					\$2,426,939	\$2,426,939	\$2,426,939	
Trunking Basket API Calculation:	Source / Comments:							
API(t-1) = Immediately Precedding API								16.7893
[SUM (v) * (P(t) / P(t-1))] = API wtd.price ratio								1.0000
API(t) = API(t-1) * [SUM(v) * (P(t)/P(t-1))]								16.7893

Citizens Telecommunications Companies - Group #2

Special Access Basket

Rate Element Detail

Trans. 163
Exhibit 3.2-15

Rate Elements	base period volumes 2004 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
VG/WATS/Metal/Teleg Service Category:								
1 VG Channel Termination, 2 Wire	908	55.93	55.93	55.93	50,784	50,784	50,784	
2 VG Channel Termination, 4 Wire	1,660	69.00	69.00	69.00	114,540	114,540	114,540	
3 Metallic Channel Termination	0	63.00	63.00	63.00	0	0	0	
4 VG Channel Mileage Termination, per term.	1,932	30.00	30.00	30.00	57,960	57,960	57,960	
5 Metallic Channel Mileage Termination, per term.	0	35.00	35.00	35.00	0	0	0	
6 VG Channel Mileage Facility, per mile	62,873	0.29	0.29	0.29	18,233	18,233	18,233	
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	0	488.00	488.00	488.00	0	0	0	
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	4	130.26	130.26	130.26	521	521	521	
11 VG data bridging 2W/4W	32	1.00	1.00	1.00	32	32	32	
12 VG Voice bridging, 2W/4W	24	1.00	1.00	1.00	24	24	24	
13 VG C-type conditioning	32	1.00	1.00	1.00	32	32	32	
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	147	1.00	1.00	1.00	147	147	147	
17 VG Improved Return Loss for Effective 2w/4w	0	1.00	1.00	1.00	0	0	0	
18 VG Customer Specified Receive Level	15	1.00	1.00	1.00	15	15	15	
19 VG Signaling Capability	0	1.00	1.00	1.00	0	0	0	
20 VG Selective Signaling Arrangement	138	1.00	1.00	1.00	138	138	138	
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					\$242,427	\$242,427	\$242,427	
VG/WATS/Metallic/Teleg. SBI Calculation:								
25 SBI(py) = SBI on last day of previous tariff year								87.1148
26 Proposed PCI (Non-Exogenous Only)								48.5879
27 PCI(py) = PCI on last day of previous tariff year								48.5879
28 SBI Upper(t-1)								91.4706
29 Exogenous Change Targeted to Voice Grade								0
30 Undesignated Exog. Chg for Special Access Basket								0
31 Exogenous Cost Change factor for SBI								1.0000
32 SBI(t-1) = Immed. preceeding SBI								87.1148
33 Sum[V * P(t) / P(t-1)] = SBI wtd. price ratio								1.0000
34 SBI(t) = SBI(t-1)*Sum[V*P(t)/P(t-1)]								87.1148
35 SBI Upper Limit								91.4706

Source / Comments:

Trans. 151
Exhibit 2.2-2, Line 11
Trans. 151
Trans. 151
Exhibit 1.2-2, Line 12
Exhibit 1.2-2, Line 17
1 + (Line 29 / Line 24 Col. E) + (Line 30 / Exhibit 3.2-19 Line 74 Col. E)
Trans. 151
Col. G Line 24 / Col. F Line 24
Line 32 * Line 33
Line 25 * (Line 26 / Line 27) * 1.05

Citizens Telecommunications Companies - Group #2

Special Access Basket

Rate Element Detail

Trans. 163
Exhibit 3.2-16

Rate Elements	base period volumes 2004 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
Audio/Video Service Category:								
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	0	104.48	104.48	104.48	0	0	0	
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					\$0	\$0	\$0	

Audio/Video SBI Calculation:

Source / Comments:

33 SBI(py) = SBI on last day of previous tariff year	Trans. 151	98.0727
34 Proposed PCI (Non-Exogenous Only)	Exhibit 2.2-2, Line 11	48.5879
35 PCI(py) = PCI on last day of previous tariff year	Trans. 151	48.5879
36 SBI Upper(t-1)	Trans. 151	102.9763
37 Exogenous Change Targeted to Audio/Video	Exhibit 1.2-2, Line 13	0
38 Undesignated Exog. Chg for Special Access Basket	Exhibit 1.2-2, Line 17	0
39 Exogenous Cost Change factor for SBI	1 + (Line 37 / Line 32 Col. E) + (Line 38 / Exhibit 3.2-19 Line 74 Col. E)	1.0000
40 SBI(t-1) = Immed. preceeding SBI	Trans. 151	98.0727
41 Sum[V * P(t) / P(t-1)] = SBI wtd. price ratio	Col. G Line 32 / Col. F Line 32	1.0000

Citizens Telecommunications Companies - Group #2

Special Access Basket

Rate Element Detail

Trans. 163

Exhibit 3.2-16

		base period volumes 2004 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							98.0727
43	SBI Upper Limit	Line 33 * (Line 34 / Line 35) * 1.05							102.9763

Trans. 163
Exhibit 3.2-17

Rate Elements	base period volumes 2004 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
High Capacity/DDS Service Category:								
DS 1 Non-Density Zone:								
DS1 Channel Termination	12,289	175.00	175.00	175.00	2,150,575	2,150,575	2,150,575	
DS1 Channel Mileage Termination	10,377	141.91	141.91	141.91	1,472,600	1,472,600	1,472,600	
DS1 Channel Mileage Facility	392,346	7.00	7.00	7.00	2,746,424	2,746,424	2,746,424	
DS1 Channel Termination NRC per termination	0	600.00	600.00	600.00	0	0	0	
DS1 Channel Termination NRC per order	128	130.36	130.36	130.36	16,686	16,686	16,686	
Mux DS1 to voice	131	263.00	263.00	263.00	34,453	34,453	34,453	
Mux DS1 to voice NRC	0	417.00	417.00	417.00	0	0	0	
Mux DS1 to DS0	0	263.00	263.00	263.00	0	0	0	
Mux DS1 to DS0 NRC	0	417.00	417.00	417.00	0	0	0	
Automatic Loop Transfer, per termination	0	143.05	143.05	143.05	0	0	0	
Clear Channel Capability	0	0.00	0.00	0.00	0	0	0	
Clear Channel Capability NRC	105	538.19	538.19	538.19	56,601	56,601	56,601	
SUB-TOTAL, DS1 Service					\$6,477,340	\$6,477,340	\$6,477,340	
DS1 Subindex Calculation:								
SBI(py) = SBI on last day of previous tariff year	Trans. 151							79.3447
Proposed PCI (Non-Exogenous Only)	Exhibit 2.2-2, Line 11							48.5879
PCI(py) = PCI on last day of previous tariff year	Trans. 151							48.5879
SBI Upper(t-1)	Trans. 151							83.3120
Exogenous Change Targeted to Hi Cap	Exhibit 1.2-2, Line 14							0
Undesignated Exog. Chg for Special Access Basket	Exhibit 1.2-2, Line 17							0
Exogenous Cost Change factor for SBI	1 + (Line 18 / Exhibit 3.2-19Line 62 Col. E) + (Line 19 / Exhibit 3.2-19 Line 74 Col. E)							1.0000
SBI(t-1) = Immed. preceeding SBI	Trans. 151							79.3447
Sum[V * P(t) / P(t-1)] = SBI wtd. price ratio	Col. G Line 13 / Col. F Line 13							1.0000
SBI(t) = SBI(t-1)*Sum[V*P(t)/P(t-1)]	Line 21 * Line 22							79.3447
SBI Upper Limit	Line 14 * (Line 15 / Line 16) * 1.05							83.3120

Trans. 163
Exhibit 3.2-18

Rate Elements

Rate Elements	base period volumes 2004 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
DS 3 Non-Density Zone:								
1 DS3 Channel Termination	174	1,400.00	1,400.00	1,400.00	243,600	243,600	243,600	
2 DS3 Channel Mileage Termination	174	900.00	900.00	900.00	156,600	156,600	156,600	
3 DS3 Channel Mileage Facility	2,473	120.00	120.00	120.00	296,726	296,726	296,726	
4 DS3 Channel Termination NRC per termination	1	3,410.00	3,410.00	3,410.00	3,410	3,410	3,410	
5 DS3 Channel Termination NRC per order	1	415.00	415.00	415.00	415	415	415	
6 Mux DS3 to DS1	27	1,406.16	1,406.16	1,406.16	37,966	37,966	37,966	
7 Mux DS3 to DS1 NRC	0	1,297.00	1,297.00	1,297.00	0	0	0	
8 SUB-Total, DS3 Service					\$738,718	\$738,718	\$738,718	
DS3 Subindex Calculation:		Source / Comments:						
9 SBI(py) = SBI on last day of previous tariff year	Trans. 151							84.3780
10 Proposed PCI (Non-Exogenous Only)	Exhibit 2.2-2, Line 11							48.5879
11 PCI(py) = PCI on last day of previous tariff year	Trans. 151							48.5879
12 SBI Upper(t-1)	Trans. 151							88.5969
13 Exogenous Change Targeted to Hi Cap	Exhibit 1.2-2, Line 14							0
14 Undesignated Exog. Chg for Special Access Basket	Exhibit 1.2-2, Line 17							0
15 Exogenous Cost Change factor for SBI	1 + (Line 13 / Exhibit 3.2-19Line 62 Col. E) + (Line 14 / Exhibit 3.2-19 Line 74 Col. E)							1.0000
16 SBI(t-1) = Immed. preceeding SBI	Trans. 151							84.3780
17 Sum[V * P(t) / P(t-1)] = SBI wtd. price ratio	Col. G Line 8 / Col. F Line 8							1.0000
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							88.5969

Citizens Telecommunications Companies - Group #2

Special Access Basket

Rate Element Detail

Trans. 163
Exhibit 3.2-19

Rate Elements	base period volumes 2004 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
DDS & Other								
1 DDS Channel Termination 2.4 Kbps	42	70.75	70.75	70.75	2,972	2,972	2,972	
2 DDS Channel Termination 4.8 Kbps	0	70.75	70.75	70.75	0	0	0	
3 DDS Channel Termination 9.6 Kbps	132	70.75	70.75	70.75	9,339	9,339	9,339	
4 DDS Channel Termination 19.2 Kbps	0	70.75	70.75	70.75	0	0	0	
5 DDS Channel Termination 56 Kbps	5,186	70.75	70.75	70.75	366,910	366,910	366,910	
6 DDS Channel Termination 64 Kbps	196	70.75	70.75	70.75	13,867	13,867	13,867	
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	30	38.50	38.50	38.50	1,155	1,155	1,155	
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	114	38.50	38.50	38.50	4,389	4,389	4,389	
12 DDS Channel Mileage Termination 19.2 Kbps	12	38.50	38.50	38.50	462	462	462	
13 DDS Channel Mileage Termination 56 Kbps	5,121	65.00	65.00	65.00	332,865	332,865	332,865	
14 DDS Channel Mileage Termination 64 Kbps	217	65.00	65.00	65.00	14,105	14,105	14,105	
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	135	0.35	0.35	0.35	47	47	47	
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	1,854	0.35	0.35	0.35	649	649	649	
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	186,300	0.65	0.65	0.65	121,095	121,095	121,095	
22 DDS Channel Mileage Facility 64 Kbps	2,797	0.65	0.65	0.65	1,818	1,818	1,818	
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	0	519.21	519.21	519.21	0	0	0	
30 DDS Channel Termination 64 Kbps NRC	0	519.21	519.21	519.21	0	0	0	
31 DDS Channel Termination NRC per order	29	130.26	130.26	130.26	3,778	3,778	3,778	
32 OC-3 Channel Termination NRC	0	3,600.00	3,600.00	3,600.00	0	0	0	
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	0	415.00	415.00	415.00	0	0	0	
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	12.72	12.72	12.72	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	4	12.38	12.38	12.38	50	50	50	
43 Design Change Charge - NRC	6	31.76	31.76	31.76	191	191	191	
44 Cancellation Charge - NRC	16	402.75	402.75	402.75	6,444	6,444	6,444	
45 Restoration Priority	0	4.90	4.90	4.90	0	0	0	
46 Add'l Engineering, per 1/2 hour, Basic	0	30.19	30.19	30.19	0	0	0	

Citizens Telecommunications Companies - Group #2

Special Access Basket

Rate Element Detail

Trans. 163
Exhibit 3.2-19

		base period volumes 2004	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	0	23.51	23.51	23.51	0	0	0	
50	Add'l Labor, per 1/2 hour per technician, Overtime	0	35.27	35.27	35.27	0	0	0	
51	Add'l Labor, per 1/2 hour per technician, Premium	0	47.02	47.02	47.02	0	0	0	
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	0	23.51	23.51	23.51	0	0	0	
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	0	23.51	23.51	23.51	0	0	0	
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					\$880,134	\$880,134	\$880,134	
62	SUB-TOTAL, High Capacity/DDS					\$8,096,192	\$8,096,192	\$8,096,192	
	High Cap/DDS SBI Calculation:		Source / Comments:						
63	SBI(py) = SBI on last day of previous tariff year		Trans. 151						81.9012
64	Proposed PCI (Non-Exogenous Only)		Exhibit 2.2-2, Line 11						48.5879
65	PCI(py) = PCI on last day of previous tariff year		Trans. 151						48.5879
66	SBI Upper(t-1)		Trans. 151						85.9962
67	Exogenous Change Targeted to Hi Cap		Exhibit 1.2-2, Line 14						0
68	Undesignated Exog. Chg for Special Access Basket		Exhibit 1.2-2, Line 17						0
69	Exogenous Cost Change factor for SBI		1 + (Line 67 / Line 62 Col. E) + (Line 68 / Line 74 Col. E)						1.0000
70	SBI(t-1) = Immed. preceeding SBI		Trans. 151						81.9012
71	Sum[V * P(t) / P(t-1)] = SBI wtd. price ratio		Col. G Line 62 / Col. F Line 62						1.0000
72	SBI(t) = SBI(t-1)*Sum[V*P(t)/P(t-1)]		Line 70 * Line 71						81.9012
73	SBI Upper Limit		Line 63 * (Line 64 / Line 65) * 1.05						85.9962
74	GRAND TOTAL, Special Access Basket					\$8,338,618	\$8,338,618	\$8,338,618	
	Special Access Basket API Calculation:		Source / Comments:						
75	API(t-1) = Immediately Preceeding API		Trans. 151						48.5878
76	[SUM (v) * (P(t) / P(t-1)) = API wtd.price ratio		Col. G Line 74 / Col. F Line 74						1.0000
77	API(t) = API(t-1) * [SUM(v) * (P(t)/P(t-1))]		Line 75 * Line 76						48.5878

Citizens Telecommunications Companies - Group #3
CMT Basket
Rate Element Detail

Trans. 163
Exhibit 3.3-1

Rate Elements	base period demand 2004 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.	230,661	4.17	4.17	4.18	4.18	\$962,081	\$962,081	\$963,248	\$963,248
2 EUCL - Lifeline	1,999	4.17	4.17	4.18	4.18	\$8,338	\$8,338	\$8,348	\$8,348
3 EUCL - Secondary Residence	7,612	4.17	4.17	4.18	4.18	\$31,749	\$31,749	\$31,788	\$31,788
4 EUCL - BRI ISDN	0	4.17	4.17	4.18	4.18	\$0	\$0	\$0	\$0
5 EUCL - MLB & Centrex incl. Coin, excl. BRI ISDN	28,055	9.20	9.20	9.20	9.20	\$258,106	\$258,106	\$258,106	\$258,106
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	268,327					\$1,260,275	\$1,260,275	\$1,261,490	\$1,261,490
11 PICC - MLB incl. Coin	28,134	4.31	4.31	4.31	4.31	\$121,258	\$121,258	\$121,258	\$121,258
12 PICC - Centrex (groups of 9+ lines)	1,334	0.48	0.48	0.48	0.48	\$639	\$639	\$639	\$639
13 PICC - Centrex (groups of 8 lines)	96	0.54	0.54	0.54	0.54	\$52	\$52	\$52	\$52
14 PICC - Centrex (groups of 7 lines)	84	0.62	0.62	0.62	0.62	\$52	\$52	\$52	\$52
15 PICC - Centrex (groups of 6 lines)	72	0.72	0.72	0.72	0.72	\$52	\$52	\$52	\$52
16 PICC - Centrex (groups of 5 lines)	130	0.86	0.86	0.86	0.86	\$112	\$112	\$112	\$112
17 PICC - Centrex (groups of 4 lines)	192	1.08	1.08	1.08	1.08	\$207	\$207	\$207	\$207
18 PICC - Centrex (groups of 3 lines)	342	1.44	1.44	1.44	1.44	\$491	\$491	\$491	\$491
19 PICC - Centrex (groups of 2 lines)	254	2.16	2.16	2.16	2.16	\$547	\$547	\$547	\$547
20 PICC - PRI ISDN	0	21.55	21.55	21.55	21.55	\$0	\$0	\$0	\$0
21 Subtotal PICC Lines or Revenue	30,638					\$123,409	\$123,409	\$123,409	\$123,409
22 CCL Premium Terminating MOU	30,312,208	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	12,990,946	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	43,303,154					\$0	\$0	\$0	\$0
27 Total CMT Basket Revenues excluding USAC Receipts						\$1,383,684	\$1,383,684	\$1,384,899	\$1,384,899
28 USAC Receipts	268,327					\$0	\$0	\$0	\$0
29 CMT per line Revenues						\$1,383,684	\$1,383,684	\$1,384,899	\$1,384,899
30 Other CMT revenues						\$0	\$0	\$0	\$0
31 Total CMT Basket Revenues including USAC Receipts						\$1,383,684	\$1,383,684	\$1,384,899	\$1,384,899
32 Pooling Revenues Included in CMT per line Revenues						\$0	\$0	\$264,357	\$264,357
33 Total CMT Lines/CMT Rev. Per Line Excl. Pooling	268,327					5.156707	5.156707	4.176035	4.176035

Citizens Telecommunications Companies - Group #3

CMT Basket

USAC Support Detail

Trans. 163

Exhibit 3.3-2

Type of Support/Study Area		COSA A	base period demand 2004 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	240,272	0.0000	0.0000	0	0
2	Total Residence & Single Line Business		240,272			0	0
3	Multiline Business Ogden Telephone	CTOG	28,055	0.0000	0.0000	0	0
4	Total Multiline Business		28,055			0	0
5	Total for Tariff Unit		268,327			0	0

Trans. 163
Exhibit 3.3-3

Rate Elements

	base period volumes 2004	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
Local Switching Service Category:								
1 LS1 Premium Local Switching per Minute	20,364	0.00709489	0.00709489	0.00709489	144	144	144	
2 LS2 Premium Local Switching per Minute	43,282,790	0.00709489	0.00709489	0.00709489	307,087	307,087	307,087	
3 Non Premium Local Switching per Minute	0	0.00709489	0.00709489	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 Carrier Identification Parameter, per trunk group	0	50.00	50.00	50.00	0	0	0	
7 Carrier Identification Parmeter NRC	0	65.00	65.00	65.00	0	0	0	
8 IC CIC Consolidation Charge	0	0.00	0.00	0.00	0	0	0	
9 Operator Transfer Service	0	0.20	0.20	0.20	0	0	0	
10 NXX Translation NRC, per order	0	221.00	221.00	221.00	0	0	0	
11 500 NXX Translation per End Office	0	221.00	221.00	221.00	0	0	0	
12 900 Blocking--Residence--Add Blocking	0	11.20	11.20	11.20	0	0	0	
13 900 Blocking--Residence--Remove Blocking	0	0.00	0.00	0.00	0	0	0	
14 900 Blocking--Business--Add Blocking	0	11.20	11.20	11.20	0	0	0	
15 900 Blocking--Business--Remove Blocking	0	0.00	0.00	0.00	0	0	0	
16 International Blocking	0	19.95	19.95	19.95	0	0	0	
17 SUB-TOTAL, Local Switching					\$307,231	\$307,231	\$307,231	
SBI Calculation:								
18 SBI(py) = SBI on last day of previous tariff year	Source / Comments:							
19 Proposed PCI (Non-Exogenous Only)	Trans. 151							44.3275
20 PCI(py) = PCI on last day of previous tariff year	Exhibit 2.3-2, Line 11							40.7959
21 SBI Upper(t-1)	Trans. 151							40.7959
22 ATS Targeting to Switching	Trans. 151							46.5439
23 Exogenous Cost Change factor for SBI	Exhibit 1.3-3, Line 1							0
	1 + (Line 22 / Line 17 Col. E)							1.0000
24 SBI(t-1) = Immed. preceeding SBI	Trans. 151							44.3275
25 Sum[V * P(t) / P(t-1)] = SBI wtd. price ratio	Col. G Line 17 / Col. F Line 17							1.0000
26 SBI(t) = SBI(t-1)*Sum[V*P(t)/P(t-1)]	Line 24 * Line 25							44.3275
27 SBI Upper Limit	Line 18 * (Line 19 / Line 20) * 1.05							46.5439

Citizens Telecommunications Companies - Group #3

Traffic Sensitive Basket

Rate Element Detail

Trans. 163

Exhibit 3.3-4

Rate Elements	base period volumes 2004 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
Information Services Category:								
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	
SBI Calculation:								
4 SBI(py) = SBI on last day of previous tariff year								0.0000
5 Proposed PCI (Non-Exogenous Only)								40.7959
6 PCI(py) = PCI on last day of previous tariff year								40.7959
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. 151

Exhibit 2.3-2, Line 11

Trans. 151

Trans. 151

Exhibit 1.3-3, Line 2

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

Trans. 151

Col. G Line 3 / Col. F Line 3

Line 10 * Line 11

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

Trans. 163
Exhibit 3.3-5

Exhibit 3.3-5

Exhibit 3.3-5

Rate Element Details		base period volumes 2004 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
800 Data Base - Vertical Features									
1	no services currently provided					0	0	0	
2	SUB-TOTAL, 800 DB Vertical Features					\$0	\$0	\$0	
SBI Calculation:		Source / Comments:							
3	SBI(py) = SBI on last day of previous tariff year			Trans. 151					0.0000
4	Proposed PCI (Non-Exogenous Only)			Exhibit 2.3-2, Line 11					40.7959
5	PCI(py) = PCI on last day of previous tariff year			Trans. 151					40.7959
6	SBI Upper(t-1)			Trans. 151					0.0000
7	Undesig Exog Chg Targeted to Database Access			Exhibit 1.3-2, Line 4					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. 151					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 2004 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
Database Access									
1	800 DB Query Charge	0	0.01500000	0.01500000	0.01500000	0	0	0	
2	SUB-TOTAL, 800 Database Basic					\$0	\$0	\$0	
3	SUB-TOTAL, Database Access					\$0	\$0	\$0	
SBI Calculation:		Source / Comment							
4	SBI(py) = SBI on last day of previous tariff year	Trans. 151 0.0000							
5	Proposed PCI (Non-Exogenous Only)	Exhibit 2.3-2, Line 11 40.7959							
6	PCI(py) = PCI on last day of previous tariff year	Trans. 151 40.7959							
7	SBI Upper(t-1)	Trans. 151 0.0000							
8	Exogenous Change Targeted to Database Access	Exhibit 1.3-2, Line 4 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. 151 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							

Rate Element Detail

Exhibit 3.3-7

Rate Element		base period volumes 2004 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
Rate Elements									
Billing Name & Address									
1	BNA per order	0	28.00	28.00	28.00	0	0	0	
2	BNA Found/Each	0	0.40	0.40	0.40	0	0	0	
3	BNA Not Found/Each	0	0.40	0.40	0.40	0	0	0	
4	SUB-TOTAL, BNA					\$0	\$0	\$0	
SBI Calculation:									
5	SBI(py) = SBI on last day of previous tariff year	Trans. 151							0.0000
6	Proposed PCI (Non-Exogenous Only)	Exhibit 2.3-2, Line 11							40.7959
7	PCI(py) = PCI on last day of previous tariff year	Trans. 151							40.7959
8	SBI Upper(t-1)	Trans. 151							0.0000
9	Exogenous Change Targeted to BNA	Exhibit 1.3-2, Line 8							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. 151							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 Elements		base period volumes 2004 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	39,035,920	0.00100000	0.00100000	0.00100000	39,036	39,036	39,036		
2	Multiplexers - (Trunk Side of End Office) - per MOU	39,035,957	0.00020000	0.00020000	0.00020000	7,807	7,807	7,807		
3	Dedicated VG (DSO) Port Charge	0.00	7.39	7.39	7.39	0	0	0		
4	Dedicated DS1 Port Charge	27.15	177.19	177.19	177.19	4,811	4,811	4,811		
5	Dedicated DS3 Port Charge	0.00	4,961.53	4,961.53	4,961.53	0	0	0		
6	SUB-TOTAL, Trunk Ports					\$51,654	\$51,654	\$51,654		
SBI Calculation:		Source / Comments:								
7	SBI(py) = SBI on last day of previous tariff year	Trans. 151								74.6735
8	Proposed PCI (Non-Exogenous Only)	Exhibit 2.3-2, Line 11								40.7959
9	PCI(py) = PCI on last day of previous tariff year	Trans. 151								40.7959
10	SBI Upper(t-1)	Trans. 151								78.4072
11	ATS Targeting to Trunk Ports	Exhibit 1.3-3, Line 3								0
12	Exogenous Cost Change factor for SBI	1 + (Line 11 / Line 6 Col. E)								1.0000
13	SBI(t-1) = Immed. preceeding SBI	Trans. 151								74.6735
14	Sum[V * P(t) / P(t-1)] = SBI wtd. price ratio	Col. G Line 6 / Col. F Line 6								1.0000
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

Trans. 163
Exhibit 3.3-9

Rate Elements

base period
volumes
2004
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

STP Ports				
1	no services currently provided	0	0	0
2	SUB-TOTAL, STP Ports	\$0	\$0	\$0
SBI Calculation:		Source / Comments:		
3	SBI(py) = SBI on last day of previous tariff year	Trans. 151		0.0000
4	Proposed PCI (Non-Exogenous Only)	Exhibit 2.3-2, Line 11		40.7959
5	PCI(py) = PCI on last day of previous tariff year	Trans. 151		40.7959
6	SBI Upper(t-1)	Trans. 151		0.0000
7	ATS Targeting to STP Ports	Exhibit 1.3-3, 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. 151		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	\$358,885	\$358,885	\$358,885
Traffic Sensitive Basket API Calculation:		Source / Comments:		
14	API(t-1) = Immediately Preceeding API	Trans. 151		40.7955
15	[SUM (v)*(P(t)/P(t-1)) = API wtd. price ratio	Col. G Line 13 / Col. F Line 13		1.0000
16	API(t) = API(t-1) * [SUM(v) * (P(t)/P(t-1))]	Line 14 * Line 15		40.7955

Trans. 163
Exhibit 3.3-10

Rate Elements	base period volumes 2004 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:								
Termination - per Termination, per minute	56,998,728	0.00050000	0.00050000	0.00050000	28,499	28,499	28,499	
Facility - per Mile, per minute	230,663,600	0.00005000	0.00005000	0.00005000	11,533	11,533	11,533	
Tandem Switching per minute	0	0.00000000	0.00000000	0.00000000	0	0	0	
Shared Mux DS3 to DS1, per MOU	0	0.00054000	0.00054000	0.00054000	0	0	0	
Voice Grade Tandem Trunk Port	0.00	7.39	7.39	7.39	0	0	0	
DS1 Tandem Trunk Port	0.00	177.19	177.19	177.19	0	0	0	
DS3 Tandem Trunk Port	0.00	4,961.53	4,961.53	4,961.53	0	0	0	
SUB-TOTAL, Tandem Switched Transport					\$40,033	\$40,033	\$40,033	
Tandem Switched Transport SBI Calculation:								
SBI(py) = SBI on last day of previous tariff year	Trans. 151 60.4299							
Proposed PCI (Non-Exogenous Only)	Exhibit 2.3-2, Line 11 24.6757							
PCI(py) = PCI on last day of previous tariff year	Trans. 151 24.6757							
SBI Upper(t-1)	Trans. 151 61.6385							
ATS Targeting to Tandem Transport	Exhibit 1.3-3, 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. 151 60.4299							
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 60.4299							
SBI Upper Limit	Line 9 * (Line 10 / Line 11) * 1.02 61.6385							

Trunking Basket
Rate Element Detail

Trans. 163
Exhibit 3.3-11

Rate Element Detail		base period volumes 2004	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
Voice Grade Service Category: Non-Density Zone									
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	
Voice Grade SBI Calculation:		Source / Comments:							
9	SBI(py) = SBI on last day of previous tariff year	Trans. 151							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. 151							24.6757
12	SBI Upper(t-1)	Trans. 151							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. 151							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. 163
Exhibit 3.3-12

Rate Elements	base period volumes 2004 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
High Capacity & Other Service Category:								
DS 1 Non-Density Zone:								
DS1 Entrance facility	48.00	91.72	91.72	91.72	4,403	4,403	4,403	
DS1 Direct Trunked Termination	28.00	100.74	100.74	100.74	2,821	2,821	2,821	
DS1 Direct Trunked Facility	78.33	39.07	39.07	39.07	3,060	3,060	3,060	
Mux DS1 to voice	10.77	263.00	263.00	263.00	2,833	2,833	2,833	
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					\$13,116	\$13,116	\$13,116	
DS1 Subindex Calculation:								
SBI(py) = SBI on last day of previous tariff year	Source / Comments:							100.0000
Proposed PCI (Non-Exogenous Only)	Trans. 151							24.6757
PCI(py) = PCI on last day of previous tariff year	Exhibit 2.3-2, Line 11							24.6757
SBI Upper(t-1)	Trans. 151							105.0000
ATS Targeting to DS1	Trans. 151							0
Exogenous Cost Change factor for SBI	Exhibit 1.3-3, Line 8							1.0000
	1 + (Line 11 / Line 6 Col. E)							
SBI(t-1) = Immed. preceeding SBI	Trans. 151							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

Trans. 163
Exhibit 3.3-13

Rate Elements	base period volumes 2004 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
DS 3 Non-Density Zone:								
DS3 Entrance facility	0				0	0	0	
DS3 Direct Trunked Termination	0				0	0	0	
DS3 Direct Trunked Facility	0				0	0	0	
Mux DS3 to DS1, per month	0.00	1,406.16	1,406.16	1,406.16	0	0	0	
Mux DS3 to DS1 -- NRC	0.00	1,297.00	1,297.00	1,297.00	0	0	0	
DS3 Entrance Facility -- NRC	0				0	0	0	
DS3 Dir Tr. Transport, per 24 Trunks Activated	0	50.90	50.90	50.90	0	0	0	
DS3 Dir. Trk. Transport Activated, per service order	0				0	0	0	
SUB-Total, DS3 Service					\$0	\$0	\$0	
DS3 Subindex Calculation:								
SBI(py) = SBI on last day of previous tariff year	Source / Comments:							0.0000
Proposed PCI (Non-Exogenous Only)	Trans. 151							24.6757
PCI(py) = PCI on last day of previous tariff year	Exhibit 2.3-2, Line 11							24.6757
SBI Upper(t-1)	Trans. 151							0.00000
ATS Targeting to DS3	Exhibit 1.3-3, Line 9							0
Exogenous Cost Change factor for SBI	1 + (Line 14 / Line 9 Col. E)							1.0000
SBI(t-1) = Immed. preceeding SBI	Trans. 151							0.0000
Sum[V * P(t) / P(t-1)] = SBI wtd. price ratio	Col. G Line 9 / Col. F Line 9							1.0000
SBI(t) = SBI(t-1)*Sum[V*P(t)/P(t-1)]	Line 16 * Line 17							0.0000
SBI Upper Limit	Line 10 * (Line 11 / Line 12) * 1.05							0.0000

Citizens Telecommunications Companies - Group #3

Trunking Basket
Rate Element Detail

Trans. 163
Exhibit 3.3-14

	Rate Elements	base period volumes 2004 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
Other									
1	no services currently provided					0	0	0	
2	SUB-TOTAL, Other High Cap					\$0	\$0	\$0	
3	SUB-TOTAL, High Capacity & Other					\$13,116	\$13,116	\$13,116	
High Cap & Other SBI Calculation:									
4	SBI(py) = SBI on last day of previous tariff year		Source / Comments:						100.0000
5	Proposed PCI (Non-Exogenous Only)		Trans. 151						24.6757
6	PCI(py) = PCI on last day of previous tariff year		Exhibit 2.3-2, Line 11						24.6757
7	SBI Upper(t-1)		Trans. 151						105.0000
8	ATS Targeting to High Capacity		Exhibit 1.3-3, Sum of Lines 8..10						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. 151						100.0000
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						100.0000
13	SBI Upper Limit		Line 4 * (Line 5 / Line 6) * 1.05						105.0000
14	GRAND TOTAL, Trunking Basket					\$53,149	\$53,149	\$53,149	
Trunking Basket API Calculation:									
15	API(t-1) = Immediately Preceeding API		Source / Comments:						24.6755
16	[SUM (v) * (P(t) / P(t-1))] = API wtd.price ratio		Trans. 151						1.0000
17	API(t) = API(t-1) * [SUM(v) * (P(t)/P(t-1))]		Col. G Line 14 / Col. F Line 14						24.6755
			Line 15 * Line 16						

Trans. 163
Exhibit 3.3-15

[illegible]

Citizens Telecommunications Companies - Group #3

Special Access Basket

Rate Element Detail

Trans. 163
Exhibit 3.3-16

Rate Elements	base period volumes 2004 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
Audio/Video Service Category:								
1 no services currently provided					0	0	0	
2 SUB-TOTAL, Audio/Video					\$0	\$0	\$0	
Audio/Video SBI Calculation:								
3 SBI(py) = SBI on last day of previous tariff year		Source / Comments:						0.0000
4 Proposed PCI (Non-Exogenous Only)		Trans. 151						76.8928
5 PCI(py) = PCI on last day of previous tariff year		Exhibit 2.3-2, Line 11						76.8928
6 SBI Upper(t-1)		Trans. 151						0.0000
7 Exogenous Change Targeted to Audio/Video		Exhibit 1.3-2, Line 13						0
8 Undesignated Exog. Chg for Special Access Basket		Exhibit 1.3-2, Line 17						0
9 Exogenous Cost Change factor for SBI		1 + (Line 7 / Line 2 Col. E) + (Line 8 / Exhibit 3.3-19 Line 63 Col. E)						1.0000
10 SBI(t-1) = Immed. preceeding SBI		Trans. 151						0.0000
11 Sum[V * P(t) / P(t-1)] = SBI wtd. price ratio		Col. G Line 2 / Col. F Line 2						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 3 * (Line 4 / Line 5) * 1.05						0.0000

Trans. 163
Exhibit 3.3-17

Rate Element Details		base period volumes 2004 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
High Capacity/DDS Service Category: DS 1 Non-Density Zone:									
1	DS1 Channel Termination	821	150.00	150.00	150.00	123,150	123,150	123,150	
2	DS1 Channel Mileage Termination	779	60.00	60.00	60.00	46,740	46,740	46,740	
3	DS1 Channel Mileage Facility	2,282	18.27	18.27	18.27	41,694	41,694	41,694	
4	DS1 Channel Termination NRC per termination	17	415.00	415.00	415.00	7,055	7,055	7,055	
5	DS1 Channel Termination NRC per order	5	130.59	130.59	130.59	653	653	653	
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					\$219,292	\$219,292	\$219,292	
DS1 Subindex Calculation:		Source / Comments:							
11	SBI(py) = SBI on last day of previous tariff year	Trans. 151							85.3771
12	Proposed PCI (Non-Exogenous Only)	Exhibit 2.3-2, Line 11							76.8928
13	PCI(py) = PCI on last day of previous tariff year	Trans. 151							76.8928
14	SBI Upper(t-1)	Trans. 151							91.0939
15	Exogenous Change Targeted to Hi Cap	Exhibit 1.3-2, Line 14							0
16	Undesignated Exog. Chg for Special Access Basket	Exhibit 1.3-2, Line 17							0
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)							1.0000
18	SBI(t-1) = Immed. preceeding SBI	Trans. 151							85.3771
19	Sum[V * P(t) / P(t-1)] = SBI wtd. price ratio	Col. G Line 10 / Col. F Line 10							1.0000
20	SBI(t) = SBI(t-1)*Sum[V*P(t)/P(t-1)]	Line 18 * Line 19							85.3771
21	SBI Upper Limit	Line 11 * (Line 12 / Line 13) * 1.05							89.6468

Trans. 163
Exhibit 3.3-18

Rate Element Detail		base period volumes 2004 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
DS 3 Non-Density Zone:									
1	DS3 Channel Termination	12	1,200.00	1,200.00	1,200.00	14,400	14,400	14,400	
2	DS3 Channel Mileage Termination	12	850.00	850.00	850.00	10,200	10,200	10,200	
3	DS3 Channel Mileage Facility	35	98.00	98.00	98.00	3,410	3,410	3,410	
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					\$28,010	\$28,010	\$28,010	
DS3 Subindex Calculation:		Source / Comments:							
9	SBI(py) = SBI on last day of previous tariff year	Trans. 151							82.5915
10	Proposed PCI (Non-Exogenous Only)	Exhibit 2.3-2, Line 11							76.8928
11	PCI(py) = PCI on last day of previous tariff year	Trans. 151							76.8928
12	SBI Upper(t-1)	Trans. 151							82.6266
13	Exogenous Change Targeted to Hi Cap	Exhibit 1.3-2, Line 14							0
14	Undesignated Exog. Chg for Special Access Basket	Exhibit 1.3-2, Line 17							0
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)							1.0000
16	SBI(t-1) = Immed. preceeding SBI	Trans. 151							82.5915
17	Sum[V * P(t) / P(t-1)] = SBI wtd. price ratio	Col. G Line 8 / Col. F Line 8							1.0000
18	SBI(t) = SBI(t-1)*Sum[V*P(t)/P(t-1)]	Line 16 * Line 17							82.5915
19	SBI Upper Limit	Line 9 * (Line 10 / Line 11) * 1.05							86.7210

Citizens Telecommunications Companies - Group #3

Special Access Basket

Rate Element Detail

Trans. 163
Exhibit 3.3-19

Rate Elements	base period volumes 2004 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
DDS & Other								
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	12	23.05	23.05	23.05	277	277	277	
4 DDS Channel Termination 19.2 Kbps	0	23.05	23.05	23.05	0	0	0	
5 DDS Channel Termination 56 Kbps	352	23.05	23.05	23.05	8,114	8,114	8,114	
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	12	16.79	16.79	16.79	201	201	201	
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	352	33.60	33.60	33.60	11,827	11,827	11,827	
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	51	3.00	3.00	3.00	154	154	154	
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	975	6.00	6.00	6.00	5,847	5,847	5,847	
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	

Citizens Telecommunications Companies - Group #3

Special Access Basket

Rate Element Detail

Trans. 163
Exhibit 3.3-19

		base period volumes 2004	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 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					\$26,421	\$26,421	\$26,421	
51	SUB-TOTAL, High Capacity/DDS					\$273,723	\$273,723	\$273,723	
	High Cap/DDS SBI Calculation:		Source / Comments:						
52	SBI(py) = SBI on last day of previous tariff year		Trans. 151						87.8343
53	Proposed PCI (Non-Exogenous Only)		Exhibit 2.3-2, Line 11						76.8928
54	PCI(py) = PCI on last day of previous tariff year		Trans. 151						76.8928
55	SBI Upper(t-1)		Trans. 151						92.3189
56	Exogenous Change Targeted to Hi Cap		Exhibit 1.3-2, Line 14						0
57	Undesignated Exog. Chg for Special Access Basket		Exhibit 1.3-2, Line 17						0
58	Exogenous Cost Change factor for SBI		1 + (Line 56 / Line 51 Col. E) + (Line 57 / Line 63 Col. E)						1.0000
59	SBI(t-1) = Immed. preceeding SBI		Trans. 151						87.8343
60	Sum[V * P(t) / P(t-1)] = SBI wtd. price ratio		Col. G Line 51 / Col. F Line 51						1.0000
61	SBI(t) = SBI(t-1)*Sum[V*P(t)/P(t-1)]		Line 59 * Line 60						87.8343
62	SBI Upper Limit		Line 52 * (Line 53 / Line 54) * 1.05						92.2260
63	GRAND TOTAL, Special Access Basket					\$277,486	\$277,486	\$277,486	
	Special Access Basket API Calculation:		Source / Comments:						
64	API(t-1) = Immediately Preceeding API		Trans. 151						76.8903
65	[SUM (v) * (P(t) / P(t-1))] = API wtd.price ratio		Col. G Line 63 / Col. F Line 63						1.0000
66	API(t) = API(t-1) * [SUM(v) * (P(t)/P(t-1))]		Line 64 * Line 65						76.8903

Citizens Telecommunications Companies - Group #4

CMT Basket

Rate Element Detail

Trans. 163

Exhibit 3.4-1

Rate Elements	base period demand 2004 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.	2,623,687	6.50	6.50	6.50	6.50	\$17,053,966	\$17,053,966	\$17,053,966	\$17,053,966
2 EUCL - Lifeline	67,172	6.50	6.50	6.50	6.50	\$436,618	\$436,618	\$436,618	\$436,618
3 EUCL - Secondary Residence	151,753	7.00	7.00	7.00	7.00	\$1,062,271	\$1,062,271	\$1,062,271	\$1,062,271
4 EUCL - BRI ISDN	1,419	7.00	7.00	7.00	7.00	\$9,933	\$9,933	\$9,933	\$9,933
5 EUCL - MLB & Centrex incl. Coin, excl. BRI ISDN	655,825	9.20	9.20	9.20	9.20	\$6,033,590	\$6,033,590	\$6,033,590	\$6,033,590
6 EUCL - PRI ISDN	147	46.00	46.00	46.00	46.00	\$6,762	\$6,762	\$6,762	\$6,762
7 EUCL - Special Access Surcharge	1,530	25.00	25.00	25.00	25.00	\$38,250	\$38,250	\$38,250	\$38,250
8 Port - BRI ISDN	1,419	2.00	2.00	2.00	2.00	\$2,838	\$2,838	\$2,838	\$2,838
9 Port - PRI ISDN	147	9.56	9.56	9.56	9.56	\$1,405	\$1,405	\$1,405	\$1,405
10 Subtotal EUCL Lines or Revenue	3,500,591					\$24,645,633	\$24,645,633	\$24,645,633	\$24,645,633
11 PICC - MLB incl. Coin	551,979	4.31	4.31	4.31	4.31	\$2,379,029	\$2,379,029	\$2,379,029	\$2,379,029
12 PICC - Centrex (groups of 9+ lines)	35,003	0.48	0.48	0.48	0.48	\$16,763	\$16,763	\$16,763	\$16,763
13 PICC - Centrex (groups of 8 lines)	2,916	0.54	0.54	0.54	0.54	\$1,571	\$1,571	\$1,571	\$1,571
14 PICC - Centrex (groups of 7 lines)	3,824	0.62	0.62	0.62	0.62	\$2,354	\$2,354	\$2,354	\$2,354
15 PICC - Centrex (groups of 6 lines)	4,927	0.72	0.72	0.72	0.72	\$3,539	\$3,539	\$3,539	\$3,539
16 PICC - Centrex (groups of 5 lines)	6,383	0.86	0.86	0.86	0.86	\$5,502	\$5,502	\$5,502	\$5,502
17 PICC - Centrex (groups of 4 lines)	7,180	1.08	1.08	1.08	1.08	\$7,736	\$7,736	\$7,736	\$7,736
18 PICC - Centrex (groups of 3 lines)	7,466	1.44	1.44	1.44	1.44	\$10,726	\$10,726	\$10,726	\$10,726
19 PICC - Centrex (groups of 2 lines)	6,154	2.16	2.16	2.16	2.16	\$13,262	\$13,262	\$13,262	\$13,262
20 PICC - PRI ISDN	147	21.55	21.55	21.55	21.55	\$3,168	\$3,168	\$3,168	\$3,168
21 Subtotal PICC Lines or Revenue	625,979					\$2,443,651	\$2,443,651	\$2,443,651	\$2,443,651
22 CCL Premium Terminating MOU	509,136,905	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	218,201,531	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	727,338,435					\$0	\$0	\$0	\$0
27 Total CMT Basket Revenues excluding USAC Receipts						\$27,089,284	\$27,089,284	\$27,089,284	\$27,089,284
28 USAC Receipts	3,500,591					\$3,050,662	\$3,050,662	\$2,874,817	\$2,874,817
29 CMT per line Revenues						\$30,097,453	\$30,097,453	\$29,921,608	\$29,921,608
30 Other CMT revenues						\$42,493	\$42,493	\$42,493	\$42,493
31 Total CMT Basket Revenues including USAC Receipts						\$30,139,946	\$30,139,946	\$29,964,101	\$29,964,101
32 Pooling Revenues Included in CMT per line Revenues						\$0	\$0	\$1,639,611	\$1,639,611
33 Total CMT Lines/CMT Rev. Per Line Excl. Pooling	3,500,591					8.597821	8.597821	8.079206	8.079206

Citizens Telecommunications Companies - Group #4

CMT Basket

USAC Support Detail

Trans. 163

Exhibit 3.4-2

Type of Support/Study Area		COSA A	base period demand 2004 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	453,253	1.2292	1.2848	557,139	582,339
2	CTC of Illinois	CTIL	1,032,585	1.1776	1.2321	1,215,972	1,272,248
3	CTC of Minnesota - Lakes	CTLK	1,318,990	0.6570	0.6113	866,576	806,299
4	CTC of Minnesota - South	CTSO	39,203	9.1829	5.4570	359,997	213,931
5	Total Residence & Single Line Business		2,844,031			2,999,684	2,874,817
Multiline Business							
6	CTC of Nebraska - Fort Kearney	CTFK	161,317	0.0000	0.0000	0	0
7	CTC of Illinois	CTIL	222,257	0.0000	0.0000	0	0
8	CTC of Minnesota - Lakes	CTLK	265,609	0.0000	0.0000	0	0
9	CTC of Minnesota - South	CTSO	7,377	6.9104	0.0000	50,978	0
10	Total Multiline Business		656,560			50,978	0
11	Total for Tariff Unit		3,500,591			3,050,662	2,874,817

Trans. 163
Exhibit 3.4-3

Exhibit 3.4-3

	base period volumes 2004	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
Local Switching Service Category:								
1 LS1 Premium Local Switching per Minute	1,204,733	0.00641000	0.00641000	0.00641000	7,722	7,722	7,722	
2 LS2 Premium Local Switching per Minute	726,133,702	0.00641000	0.00641000	0.00641000	4,654,517	4,654,517	4,654,517	
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 Carrier Identification Parameter, per trunk group	330.40	50.00	50.00	50.00	16,520	16,520	16,520	
8 Carrier Identification Parmeter NRC	0	65.00	65.00	65.00	0	0	0	
9 IC CIC Consolidation Charge	0	1.30	1.30	1.30	0	0	0	
10 Agent List, NRC	0	50.00	50.00	50.00	0	0	0	
11 Agent List, Initial, per Account	0	0.03	0.03	0.03	0	0	0	
12 Agent List, Allocation, per Listing	0	0.03	0.03	0.03	0	0	0	
13 Snapshot List, NRC	0	75.00	75.00	75.00	0	0	0	
14 Snapshot List, per Listing	0	0.05	0.05	0.05	0	0	0	
15 EU Valid List, Standard	0	0.0340	0.0340	0.0340	0	0	0	
16 EU Valid List, Admin Fee	0	78.00	78.00	78.00	0	0	0	
17 EU Valid List, Special Sort	0	0.0540	0.0540	0.0540	0	0	0	
18 Operator Transfer Service	0	0.20	0.20	0.20	0	0	0	
19 NXX Translation NRC, per order	0	221.00	221.00	221.00	0	0	0	
20 500 NXX Translation per end office	0	221.00	221.00	221.00	0	0	0	
21 500 NXX Translation Addl NXX	0	0.00	0.00	0.00	0	0	0	
22 Coin Supervision	0	2.10	2.10	2.10	0	0	0	
23 900 Blocking--Residence--Add Blocking	0	5.00	5.00	5.00	0	0	0	
24 900 Blocking--Residence--Remove Blocking	0	5.00	5.00	5.00	0	0	0	
25 900 Blocking--Business--Add Blocking	0	15.00	15.00	15.00	0	0	0	
26 900 Blocking--Business--Remove Blocking	0	15.00	15.00	15.00	0	0	0	
27 International Blocking	0	19.95	19.95	19.95	0	0	0	
28 SUB-TOTAL, Local Switching					\$4,678,759	\$4,678,759	\$4,678,759	
SBI Calculation:								
29 SBI(py) = SBI on last day of previous tariff year	Source / Comments:							32.4091
30 Proposed PCI (Non-Exogenous Only)	Trans. 151							36.4198
31 PCI(py) = PCI on last day of previous tariff year	Exhibit 2.4-2, Line 11							36.4198
32 SBI Upper(t-1)	Trans. 151							34.0296
33 ATS Targeting to Switching	Exhibit 1.4-3, Line 1							0
34 Exogenous Cost Change factor for SBI	1 + (Line 33 / Line 28 Col. E)							1.0000
35 SBI(t-1) = Immed. preceeding SBI	Trans. 151							32.4091
36 Sum[V * P(t) / P(t-1)] = SBI wtd. price ratio	Col. G Line 28 / Col. F Line 28							1.0000
37 SBI(t) = SBI(t-1)*Sum[V*P(t)/P(t-1)]	Line 35 * Line 36							32.4091
38 SBI Upper Limit	Line 29 * (Line 30 / Line 31) * 1.05							34.0295

Citizens Telecommunications Companies - Group #4

Traffic Sensitive Basket

Rate Element Detail

Trans. 163

Exhibit 3.4-4

Rate Elements	base period volumes 2004 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
Information Services Category:								
1 Information Surcharge--Premium	1,762,118	0.00039500	0.00039500	0.00039500	696	696	696	
2 Inward Operator Assistance	0	0.65000000	0.65000000	0.65000000	0	0	0	
3 Operator Assistance	0	0.21177560	0.21177560	0.21177560	0	0	0	
4 SUB-TOTAL, Information					\$696	\$696	\$696	
SBI Calculation:								
5 SBI(py) = SBI on last day of previous tariff year								38.2484
6 Proposed PCI (Non-Exogenous Only)								36.4198
7 PCI(py) = PCI on last day of previous tariff year								36.4198
8 SBI Upper(t-1)								40.1608
9 ATS Targeting to Information								0
10 Exogenous Cost Change factor for SBI								1.0000
11 SBI(t-1) = Immed. preceeding SBI								38.2484
12 Sum[V * P(t) / P(t-1)] = SBI wtd. price ratio								1.0000
13 SBI(t) = SBI(t-1)*Sum[V*P(t)/P(t-1)]								38.2484
14 SBI Upper Limit								40.1608

Source / Comments:

Trans. 151

Exhibit 2.4-2, Line 11

Trans. 151

Trans. 151

Exhibit 1.4-3, Line 2

1 + (Line 9 / Line 4 Col. E)

Trans. 151

Col. G Line 4 / Col. F Line 4

Line 11 * Line 12

Line 5 * (Line 6 / Line 7) * 1.05

Trans. 163
Exhibit 3.4-5

Exhibit 3.4-5

Exhibit 3.4-5

Rate Element Details		base period volumes 2004 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
800 Data Base - Vertical Features									
1	no services currently provided					0	0	0	
2	SUB-TOTAL, 800 DB Vertical Features					\$0	\$0	\$0	
SBI Calculation:		Source / Comments:							
3	SBI(py) = SBI on last day of previous tariff year	Trans. 151							0.0000
4	Proposed PCI (Non-Exogenous Only)	Exhibit 2.4-2, Line 11							36.4198
5	PCI(py) = PCI on last day of previous tariff year	Trans. 151							36.4198
6	SBI Upper(t-1)	Trans. 151							0.0000
7	Undesig Exog Chg Targeted to Database Access	Exhibit 1.4-2, Line 4							0
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. 151							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. 163
Exhibit 3.4-6

Exhibit 3.4-6

Exhibit 3.4-6

Rate Element Detail		base period volumes 2004 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
Database Access									
1	800 DB Query Charge	76,497,095	0.00896603	0.00896603	0.00896603	685,875	685,875	685,875	
2	LNP Access Query Charge	669	0.02000000	0.02000000	0.02000000	13	13	13	
3	SUB-TOTAL, 800 Database Basic					\$685,889	\$685,889	\$685,889	
4	SUB-TOTAL, Database Access					\$685,889	\$685,889	\$685,889	
SBI Calculation:		Source / Comment							
5	SBI(py) = SBI on last day of previous tariff year	Trans. 151							
6	Proposed PCI (Non-Exogenous Only)	Exhibit 2.4-2, Line 11							
7	PCI(py) = PCI on last day of previous tariff year	Trans. 151							
8	SBI Upper(t-1)	Trans. 151							
9	Exogenous Change Targeted to Database Access	Exhibit 1.4-2, Line 4							
10	Exogenous Cost Change factor for SBI	1 + (Line 9 / Line 4 Col. E)							
11	SBI(t-1) = Immed. preceeding SBI	Trans. 151							
12	Sum[V * P(t) / P(t-1)] = SBI wtd. price ratio	Col. G Line 4 / Col. F Line 4							
13	SBI(t) = SBI(t-1)*Sum[V*P(t)/P(t-1)]	Line 11 * Line 12							
14	SBI Upper Limit	Line 5 * (Line 6 / Line 7) * 1.05							

Rate Element Detail

Exhibit 3.4-7

Rate Element		base period volumes 2004 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
Billing Name & Address									
1	BNA per order	0	28.00	28.00	28.00	0	0	0	
2	BNA Found/Each	0	0.40	0.40	0.40	0	0	0	
3	BNA Not Found/Each	0	0.40	0.40	0.40	0	0	0	
4	Data Gathering, Processing Fee	0	0.18	0.18	0.18	0	0	0	
5	SUB-TOTAL, BNA					\$0	\$0	\$0	
SBI Calculation:		Source / Comments:							
6	SBI(py) = SBI on last day of previous tariff year	Trans. 151							0.0000
7	Proposed PCI (Non-Exogenous Only)	Exhibit 2.4-2, Line 11							36.4198
8	PCI(py) = PCI on last day of previous tariff year	Trans. 151							36.4198
9	SBI Upper(t-1)	Trans. 151							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. 151							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		base period volumes 2004 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	444,558,148	0.00098718	0.00098718	0.00098718	438,861	438,861	438,861	
2	Multiplexers - (Trunk Side of End Office) - per MOU	518,448,617	0.00004000	0.00004000	0.00004000	20,738	20,738	20,738	
2	Dedicated VG (DSO) Port Charge	831.68	28.37	28.37	28.37	23,595	23,595	23,595	
3	Dedicated DS1 Port Charge	2,488.31	302.84	302.84	302.84	753,556	753,556	753,556	
4	Dedicated Port Charge Analog	0.00	28.91	28.91	28.91	0	0	0	
5	SUB-TOTAL, Trunk Ports					\$1,236,750	\$1,236,750	\$1,236,750	
SBI Calculation:		Source / Comments:							
6	SBI(py) = SBI on last day of previous tariff year	Trans. 151							97.4406
7	Proposed PCI (Non-Exogenous Only)	Exhibit 2.4-2, Line 11							36.4198
8	PCI(py) = PCI on last day of previous tariff year	Trans. 151							36.4198
9	SBI Upper(t-1)	Trans. 151							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. 151							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							102.3127

Citizens Telecommunications Companies - Group #4

Traffic Sensitive Basket

Rate Element Detail

Trans. 163

Exhibit 3.4-9

Rate Elements	base period volumes 2004 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
STP Ports								
1 Signalling Transfer Point Port Termination	0	544.04	544.04	544.04	0	0	0	
2 SUB-TOTAL, STP Ports					\$0	\$0	\$0	
SBI Calculation:								
3 SBI(py) = SBI on last day of previous tariff year								Trans. 151 0.0000
4 Proposed PCI (Non-Exogenous Only)								Exhibit 2.4-2, Line 11 36.4198
5 PCI(py) = PCI on last day of previous tariff year								Trans. 151 36.4198
6 SBI Upper(t-1)								Trans. 151 0.0000
7 ATS Targeting to STP Ports								Exhibit 1.4-3, 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. 151 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					\$6,602,094	\$6,602,094	\$6,602,094	
Traffic Sensitive Basket API Calculation:								
14 API(t-1) = Immediately Preceeding API								Trans. 151 36.4198
15 [SUM (v)*P(t)/P(t-1)] = API wtd. price ratio								Col. G Line 13 / Col. F Line 13 1.0000
16 API(t) = API(t-1) * [SUM(v) * (P(t)/P(t-1))]								Line 14 * Line 15 36.4198

Trans. 163
Exhibit 3.4-10

Rate Elements	base period volumes 2004 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:								
Termination - per Termination, per minute	699,644,258	0.00055622	0.00055622	0.00055622	389,156	389,156	389,156	
Facility - per Mile, per minute	9,826,820,400	0.00005000	0.00005000	0.00005000	491,341	491,341	491,341	
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					\$880,497	\$880,497	\$880,497	
Tandem Switched Transport SBI Calculation:								
SBI(py) = SBI on last day of previous tariff year	Trans. 151							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. 151							47.2388
SBI Upper(t-1)	Trans. 151							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. 151							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. 163
Exhibit 3.4-11

Rate Element		base period volumes 2004 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
Voice Grade Service Category: Non-Density Zone									
1	VG Entrance facility -- 2 Wire	12.00	53.20	53.20	53.20	638	638	638	
2	VG Entrance facility -- 4 Wire	0.00	53.20	53.20	53.20	0	0	0	
3	VG Direct Trunked Termination	828.18	17.00	17.00	17.00	14,079	14,079	14,079	
4	VG Direct Trunked Facility	9,699.08	3.00	3.00	3.00	29,097	29,097	29,097	
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					\$43,815	\$43,815	\$43,815	
Voice Grade SBI Calculation:		Source / Comments:							
8	SBI(py) = SBI on last day of previous tariff year	Trans. 151							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. 151							47.2388
11	SBI Upper(t-1)	Trans. 151							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. 151							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. 163
Exhibit 3.4-12

Rate Elements	base period volumes 2004 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
High Capacity & Other Service Category:								
DS 1 Non-Density Zone:								
DS1 Entrance facility	85.01	306.73	306.73	306.73	26,075	26,075	26,075	
DS1 Direct Trunked Termination	2,262.18	38.60	38.60	38.60	87,320	87,320	87,320	
DS1 Direct Trunked Facility	21,481.86	16.81	16.81	16.81	361,192	361,192	361,192	
Mux DS1 to voice	226.44	263.00	263.00	263.00	59,554	59,554	59,554	
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					\$534,141	\$534,141	\$534,141	
DS1 Subindex Calculation:								
SBI(py) = SBI on last day of previous tariff year	Source / Comments:							74.7888
Proposed PCI (Non-Exogenous Only)	Trans. 151							47.2388
PCI(py) = PCI on last day of previous tariff year	Exhibit 2.4-2, Line 11							47.2388
SBI Upper(t-1)	Trans. 151							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. 151							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. 163
Exhibit 3.4-13

	base period volumes 2004	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:								
DS3 Entrance facility	14.40	1,600.00	1,600.00	1,600.00	23,040	23,040	23,040	
DS3 Direct Trunked Termination	2.66	500.00	500.00	500.00	1,330	1,330	1,330	
DS3 Direct Trunked Facility	437.58	50.00	50.00	50.00	21,879	21,879	21,879	
Mux DS3 to DS1, per month	231.35	500.00	500.00	500.00	115,675	115,675	115,675	
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					\$161,924	\$161,924	\$161,924	
DS3 Subindex Calculation:								
SBI(py) = SBI on last day of previous tariff year	Source / Comments: Trans. 151							78.6240
Proposed PCI (Non-Exogenous Only)	Exhibit 2.4-2, Line 11							47.2388
PCI(py) = PCI on last day of previous tariff year	Trans. 151							47.2388
SBI Upper(t-1)	Trans. 151							82.55520
ATS Targeting to DS3	Exhibit 1.4-3, 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. 151							78.6240
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							78.6240
SBI Upper Limit	Line 9 * (Line 10 / Line 11) * 1.05							82.5552

Trans. 163
Exhibit 3.4-14

[illegible]

Rate Element Detail

Exhibit 3.4-15

		base period volumes 2004	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
	VG/WATS/Metal/Teleg Service Category:								
1	VG Channel Termination, 2 Wire	1,856	32.41	32.41	32.41	60,153	60,153	60,153	
2	VG Channel Termination, 4 Wire	5,365	50.50	50.50	50.50	270,910	270,910	270,910	
3	Metallic Channel Termination	0	32.41	32.41	32.41	0	0	0	
4	VG Channel Mileage Termination, per term.	6,162	28.77	28.77	28.77	177,281	177,281	177,281	
5	Metallic Channel Mileage Termination, per term.	0	28.77	28.77	28.77	0	0	0	
6	VG Channel Mileage Facility, per mile	73,717	2.45	2.45	2.45	180,245	180,245	180,245	
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	22	200.00	200.00	200.00	4,400	4,400	4,400	
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	0	130.23	130.23	130.23	0	0	0	
11	VG data bridging 2W/4W	296	5.59	5.59	5.59	1,655	1,655	1,655	
12	VG Voice bridging, 2W/4W	0	5.59	5.59	5.59	0	0	0	
13	VG C-type conditioning	217	1.00	1.00	1.00	217	217	217	
14	VG Improved Attenuation Distortion	12	1.00	1.00	1.00	12	12	12	
15	VG Improved Envelope Delay Distortion	59	1.00	1.00	1.00	59	59	59	
16	VG data capability	273	1.00	1.00	1.00	273	273	273	
17	VG Improved Return Loss for Effective 2w/4w	15	1.00	1.00	1.00	15	15	15	
18	VG Customer Specified Receive Level	0	6.74	6.74	6.74	0	0	0	
19	VG Signaling Capability	60	1.00	1.00	1.00	60	60	60	
20	VG Selective Signaling Arrangement	0	35.42	35.42	35.42	0	0	0	
21	VG Improved Term Option	40	1.00	1.00	1.00	40	40	40	
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					\$695,320	\$695,320	\$695,320	
	VG/WATS/Metallic/Teleg. SBI Calculation:		Source / Comments:						
25	SBI(py) = SBI on last day of previous tariff year		Trans. 151						79.1803
26	Proposed PCI (Non-Exogenous Only)		Exhibit 2.4-2, Line 11						41.0209
27	PCI(py) = PCI on last day of previous tariff year		Trans. 151						41.0209
28	SBI Upper(t-1)		Trans. 151						83.1393
29	Exogenous Change Targeted to Voice Grade		Exhibit 1.4-2, Line 12						0
30	Undesignated Exog. Chg for Special Access Basket		Exhibit 1.4-2, Line 17						0
31	Exogenous Cost Change factor for SBI		1 + (Line 29 / Line 24 Col. E) + (Line 30 / Exhibit 3.4-19 Line 66 Col. E)						1.0000
32	SBI(t-1) = Immed. preceeding SBI		Trans. 151						79.1803
33	Sum[V * P(t) / P(t-1)] = SBI wtd. price ratio		Col. G Line 24 / Col. F Line 24						1.0000
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						83.1393

Citizens Telecommunications Companies - Group #4

Special Access Basket

Rate Element Detail

Trans. 163
Exhibit 3.4-16

Rate Elements	base period volumes 2004 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
Audio/Video Service Category:								
1 PA Channel Termination mo 200-3500 HZ	0	25.68	25.68	25.68	0	0	0	
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	0	38.51	38.51	38.51	0	0	0	
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	0	45.00	45.00	45.00	0	0	0	
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	0	6.70	6.70	6.70	0	0	0	
20 PA Channel Mlg. Facility mo 50-15000 HZ	105	6.70	6.70	6.70	705	705	705	
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					\$4,713	\$4,713	\$4,713	

Audio/Video SBI Calculation:

Source / Comments:

33 SBI(py) = SBI on last day of previous tariff year	Trans. 151	91.5452
34 Proposed PCI (Non-Exogenous Only)	Exhibit 2.4-2, Line 11	41.0209
35 PCI(py) = PCI on last day of previous tariff year	Trans. 151	41.0209
36 SBI Upper(t-1)	Trans. 151	96.1225
37 Exogenous Change Targeted to Audio/Video	Exhibit 1.4-2, Line 13	0
38 Undesignated Exog. Chg for Special Access Basket	Exhibit 1.4-2, Line 17	0
39 Exogenous Cost Change factor for SBI	1 + (Line 37 / Line 32 Col. E) + (Line 38 / Exhibit 3.4-19 Line 66 Col. E)	1.0000
40 SBI(t-1) = Immed. preceeding SBI	Trans. 151	91.5452
41 Sum[V * P(t) / P(t-1)] = SBI wtd. price ratio	Col. G Line 32 / Col. F Line 32	1.0000

Citizens Telecommunications Companies - Group #4

Special Access Basket

Rate Element Detail

Trans. 163

Exhibit 3.4-16

		base period volumes 2004 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							91.5452
43	SBI Upper Limit	Line 33 * (Line 34 / Line 35) * 1.05							96.1225

Trans. 163
Exhibit 3.4-17

Rate Elements

Rate Elements	base period volumes 2004 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
High Capacity/DDS Service Category:								
DS 1 Non-Density Zone:								
1 DS1 Channel Termination	25,167	234.12	234.12	234.12	5,892,098	5,892,098	5,892,098	
2 DS1 Channel Mileage Termination	21,380	39.41	39.41	39.41	842,586	842,586	842,586	
3 DS1 Channel Mileage Facility	264,497	15.00	15.00	15.00	3,967,454	3,967,454	3,967,454	
4 DS1 Channel Termination NRC per termination	423	450.00	450.00	450.00	190,350	190,350	190,350	
5 DS1 Channel Termination NRC per order	0	130.59	130.59	130.59	0	0	0	
6 Mux DS1 to voice	108	187.21	187.21	187.21	20,219	20,219	20,219	
7 Mux DS1 to voice NRC	0	800.00	800.00	800.00	0	0	0	
8 Mux DS1 to DS0	0	357.80	357.80	357.80	0	0	0	
9 Mux DS1 to DS0 NRC	0	1,410.00	1,410.00	1,410.00	0	0	0	
10 Clear Channel Capability	0	0.00	0.00	0.00	0	0	0	
11 Clear Channel Capability NRC	0	538.19	538.19	538.19	0	0	0	
12 SUB-TOTAL, DS1 Service					\$10,912,706	\$10,912,706	\$10,912,706	
DS1 Subindex Calculation:		Source / Comments:						
13 SBI(py) = SBI on last day of previous tariff year	Trans. 151							60.5435
14 Proposed PCI (Non-Exogenous Only)	Exhibit 2.4-2, Line 11							41.0209
15 PCI(py) = PCI on last day of previous tariff year	Trans. 151							41.0209
16 SBI Upper(t-1)	Trans. 151							63.5707
17 Exogenous Change Targeted to Hi Cap	Exhibit 1.4-2, Line 14							0
18 Undesignated Exog. Chg for Special Access Basket	Exhibit 1.4-2, Line 17							0
19 Exogenous Cost Change factor for SBI	1 + (Line 17 / Exhibit 3.4-19Line 54 Col. E) + (Line 18 / Exhibit 3.4-19 Line 66 Col. E)							1.0000
20 SBI(t-1) = Immed. preceeding SBI	Trans. 151							60.5435
21 Sum[V * P(t) / P(t-1)] = SBI wtd. price ratio	Col. G Line 12 / Col. F Line 12							1.0000
22 SBI(t) = SBI(t-1)*Sum[V*P(t)/P(t-1)]	Line 20 * Line 21							60.5435
23 SBI Upper Limit	Line 13 * (Line 14 / Line 15) * 1.05							63.5707

Trans. 163
Exhibit 3.4-18

Rate Element Detail		base period volumes 2004 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
DS 3 Non-Density Zone:									
1	DS3 Channel Termination	380	1,400.00	1,400.00	1,400.00	532,000	532,000	532,000	
2	DS3 Channel Mileage Termination	463	500.00	500.00	500.00	231,500	231,500	231,500	
3	DS3 Channel Mileage Facility	4,479	50.00	50.00	50.00	223,969	223,969	223,969	
4	DS3 Channel Termination NRC per termination	6	3,410.00	3,410.00	3,410.00	20,460	20,460	20,460	
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					\$1,007,929	\$1,007,929	\$1,007,929	
DS3 Subindex Calculation:		Source / Comments:							
9	SBI(py) = SBI on last day of previous tariff year	Trans. 151							81.9466
10	Proposed PCI (Non-Exogenous Only)	Exhibit 2.4-2, Line 11							41.0209
11	PCI(py) = PCI on last day of previous tariff year	Trans. 151							41.0209
12	SBI Upper(t-1)	Trans. 151							86.0440
13	Exogenous Change Targeted to Hi Cap	Exhibit 1.4-2, Line 14							0
14	Undesignated Exog. Chg for Special Access Basket	Exhibit 1.4-2, Line 17							0
15	Exogenous Cost Change factor for SBI	1 + (Line 13 / Exhibit 3.4-19Line 54 Col. E) + (Line 14 / Exhibit 3.4-19 Line 66 Col. E)							1.0000
16	SBI(t-1) = Immed. preceeding SBI	Trans. 151							81.9466
17	Sum[V * P(t) / P(t-1)] = SBI wtd. price ratio	Col. G Line 8 / Col. F Line 8							1.0000
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							86.0440

Citizens Telecommunications Companies - Group #4

Special Access Basket

Rate Element Detail

Trans. 163
Exhibit 3.4-19

Rate Elements	base period volumes 2004 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
DDS & Other								
1 DDS Channel Termination 2.4 Kbps	84	68.01	68.01	68.01	5,713	5,713	5,713	
2 DDS Channel Termination 4.8 Kbps	24	68.01	68.01	68.01	1,632	1,632	1,632	
3 DDS Channel Termination 9.6 Kbps	281	68.01	68.01	68.01	19,111	19,111	19,111	
4 DDS Channel Termination 19.2 Kbps	5	67.00	67.00	67.00	335	335	335	
5 DDS Channel Termination 56 Kbps	11,186	99.18	99.18	99.18	1,109,427	1,109,427	1,109,427	
6 DDS Channel Termination 64 Kbps	466	99.18	99.18	99.18	46,218	46,218	46,218	
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	38	30.93	30.93	30.93	1,175	1,175	1,175	
10 DDS Channel Mileage Termination 4.8 Kbps	12	30.93	30.93	30.93	371	371	371	
11 DDS Channel Mileage Termination 9.6 Kbps	247	30.93	30.93	30.93	7,640	7,640	7,640	
12 DDS Channel Mileage Termination 19.2 Kbps	5	30.93	30.93	30.93	155	155	155	
13 DDS Channel Mileage Termination 56 Kbps	10,755	30.94	30.94	30.94	332,760	332,760	332,760	
14 DDS Channel Mileage Termination 64 Kbps	490	30.94	30.94	30.94	15,161	15,161	15,161	
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	667	4.80	4.80	4.80	3,199	3,199	3,199	
18 DDS Channel Mileage Facility 4.8 Kbps	118	4.80	4.80	4.80	567	567	567	
19 DDS Channel Mileage Facility 9.6 Kbps	2,074	4.80	4.80	4.80	9,955	9,955	9,955	
20 DDS Channel Mileage Facility 19.2 Kbps	34	3.81	3.81	3.81	130	130	130	
21 DDS Channel Mileage Facility 56 Kbps	133,555	3.82	3.82	3.82	510,182	510,182	510,182	
22 DDS Channel Mileage Facility 64 Kbps	7,414	3.82	3.82	3.82	28,321	28,321	28,321	
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	45	250.00	250.00	250.00	11,250	11,250	11,250	
30 DDS Channel Termination 64 Kbps NRC	3	250.00	250.00	250.00	750	750	750	
31 DDS Channel Termination NRC per order	0	130.23	130.23	130.23	0	0	0	
32 OC-3 Channel Termination NRC	0	3,600.00	3,600.00	3,600.00	0	0	0	
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	0	415.00	415.00	415.00	0	0	0	
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	11.00	11.00	11.00	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	
37 Service Date Change - NRC	0	60.99	60.99	60.99	0	0	0	
38 Design Change Charge - NRC	0	27.00	27.00	27.00	0	0	0	
39 Cancellation Charge - NRC	0	402.75	402.75	402.75	0	0	0	
40 Restoration Priority	457	4.90	4.90	4.90	2,239	2,239	2,239	
41 Add'l Engineering, per 1/2 hour, Basic	0	30.19	30.19	30.19	0	0	0	

Rate Element Detail

Exhibit 3.4-19

		base period volumes 2004 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
42	Add'l Engineering, per 1/2 hour, Overtime	0	45.29	45.29	45.29	0	0	0	
43	Add'l Engineering, per 1/2 hour, Premium	0	60.38	60.38	60.38	0	0	0	
44	Add'l Labor, per 1/2 hour per technician, Basic	0	23.51	23.51	23.51	0	0	0	
45	Add'l Labor, per 1/2 hour per technician, Overtime	0	35.27	35.27	35.27	0	0	0	
46	Add'l Labor, per 1/2 hour per technician, Premium	0	47.02	47.02	47.02	0	0	0	
47	Standby, per 1/2 hour per technician, Basic	0	23.51	23.51	23.51	0	0	0	
48	Standby, per 1/2 hour per technician, Overtime	0	35.27	35.27	35.27	0	0	0	
49	Standby, per 1/2 hour per technician, Premium	0	47.02	47.02	47.02	0	0	0	
50	Programming, per 1/2 hour per programmer, Basic	0	23.51	23.51	23.51	0	0	0	
51	Programming, per 1/2 hour per programmer, Overtime	0	35.27	35.27	35.27	0	0	0	
52	Programming, per 1/2 hour per programmer, Premium	0	47.02	47.02	47.02	0	0	0	
53	SUB-TOTAL, Other High Cap & DDS					\$2,106,290	\$2,106,290	\$2,106,290	
54	SUB-TOTAL, High Capacity/DDS					\$14,026,925	\$14,026,925	\$14,026,925	
	High Cap/DDS SBI Calculation:		Source / Comments:						
55	SBI(py) = SBI on last day of previous tariff year		Trans. 151						65.4018
56	Proposed PCI (Non-Exogenous Only)		Exhibit 2.4-2, Line 11						41.0209
57	PCI(py) = PCI on last day of previous tariff year		Trans. 151						41.0209
58	SBI Upper(t-1)		Trans. 151						68.6719
59	Exogenous Change Targeted to Hi Cap		Exhibit 1.4-2, Line 14						0
60	Undesignated Exog. Chg for Special Access Basket		Exhibit 1.4-2, Line 17						0
61	Exogenous Cost Change factor for SBI		1 + (Line 59 / Line 54 Col. E) + (Line 60 / Line 66 Col. E)						1.0000
62	SBI(t-1) = Immed. preceeding SBI		Trans. 151						65.4018
63	Sum[V * P(t) / P(t-1)] = SBI wtd. price ratio		Col. G Line 54 / Col. F Line 54						1.0000
64	SBI(t) = SBI(t-1)*Sum[V*P(t)/P(t-1)]		Line 62 * Line 63						65.4018
65	SBI Upper Limit		Line 55 * (Line 56 / Line 57) * 1.05						68.6719
66	GRAND TOTAL, Special Access Basket					\$14,726,958	\$14,726,958	\$14,726,958	
	Special Access Basket API Calculation:		Source / Comments:						
67	API(t-1) = Immediately Preceeding API		Trans. 151						41.0208
68	[SUM (v) * (P(t) / P(t-1))] = API wtd.price ratio		Col. G Line 66 / Col. F Line 66						1.0000
69	API(t) = API(t-1) * [SUM(v) * (P(t)/P(t-1))]		Line 67 * Line 68						41.0209

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

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Exhibit 4.1-1
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	EXISTING API (F)	EXISTING SBI (G)	EXISTING SBI LIMIT (H)	6/30/2004 PCI (I)	6/30/2004 SBI (J)
<u>Common Line Basket</u>					
100 Total Common Line	N/A	N/A	N/A	N/A	N/A
<u>Traffic Sensitive Basket</u>					
200 Local Switching	N/A	Trans. 151	Trans. 151	N/A	Trans. 151
220 Database Access	N/A	Trans. 151	Trans. 151	N/A	Trans. 151
230 800 DB VertSvcs Sub-Cat	N/A	Trans. 151	Trans. 151	N/A	Trans. 151
240 Billing Name and Address	N/A	Trans. 151	Trans. 151	N/A	Trans. 151
250 Local Switching Trunk Ports	N/A	Trans. 151	Trans. 151	N/A	Trans. 151
260 STP Port Terminations	N/A	Trans. 151	Trans. 151	N/A	Trans. 151
299 Total Traffic Sensitive	Trans. 151	N/A	N/A	Trans. 151	N/A
<u>Trunking Basket</u>					
310 Tandem Switched Transport	N/A	Trans. 151	Trans. 151	N/A	Trans. 151
320 VoiceGrade - Switched	N/A	Trans. 151	Trans. 151	N/A	Trans. 151
340 High Cap & Other - Switched	N/A	Trans. 151	Trans. 151	N/A	Trans. 151
350 DS-1 SubCat - Switched	N/A	Trans. 151	Trans. 151	N/A	Trans. 151
360 DS-3 SubCat - Switched	N/A	Trans. 151	Trans. 151	N/A	Trans. 151
499 Total Trunking	Trans. 151	N/A	N/A	Trans. 151	N/A
<u>Special Access Basket</u>					
720 VG/WATS, Met, Tgh - Special	N/A	Trans. 151	Trans. 151	N/A	Trans. 151
730 Audio & Video	N/A	Trans. 151	Trans. 151	N/A	Trans. 151
740 High Cap & DDS - Special	N/A	Trans. 151	Trans. 151	N/A	Trans. 151
750 DS-1 SubCat - Special	N/A	Trans. 151	Trans. 151	N/A	Trans. 151
760 DS-3 SubCat - Special	N/A	Trans. 151	Trans. 151	N/A	Trans. 151
899 Total Special Access	Trans. 151	N/A	N/A	Trans. 151	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)	6/30/2004 PCI (I)	6/30/2004 SBI (J)
<u>Common Line Basket</u>					
100 Total Common Line	N/A	N/A	N/A	N/A	N/A
<u>Traffic Sensitive Basket</u>					
200 Local Switching	N/A	Trans. 151	Trans. 151	N/A	Trans. 151
220 Database Access	N/A	Trans. 151	Trans. 151	N/A	Trans. 151
230 800 DB VertSvcs Sub-Cat	N/A	Trans. 151	Trans. 151	N/A	Trans. 151
240 Billing Name and Address	N/A	Trans. 151	Trans. 151	N/A	Trans. 151
250 Local Switching Trunk Ports	N/A	Trans. 151	Trans. 151	N/A	Trans. 151
260 STP Port Terminations	N/A	Trans. 151	Trans. 151	N/A	Trans. 151
299 Total Traffic Sensitive	Trans. 151	N/A	N/A	Trans. 151	N/A
<u>Trunking Basket</u>					
310 Tandem Switched Transport	N/A	Trans. 151	Trans. 151	N/A	Trans. 151
320 VoiceGrade - Switched	N/A	Trans. 151	Trans. 151	N/A	Trans. 151
340 High Cap & Other - Switched	N/A	Trans. 151	Trans. 151	N/A	Trans. 151
350 DS-1 SubCat - Switched	N/A	Trans. 151	Trans. 151	N/A	Trans. 151
360 DS-3 SubCat - Switched	N/A	Trans. 151	Trans. 151	N/A	Trans. 151
499 Total Trunking	Trans. 151	N/A	N/A	Trans. 151	N/A
<u>Special Access Basket</u>					
720 VG/WATS, Met, Tgh - Special	N/A	Trans. 151	Trans. 151	N/A	Trans. 151
730 Audio & Video	N/A	Trans. 151	Trans. 151	N/A	Trans. 151
740 High Cap & DDS - Special	N/A	Trans. 151	Trans. 151	N/A	Trans. 151
750 DS-1 SubCat - Special	N/A	Trans. 151	Trans. 151	N/A	Trans. 151
760 DS-3 SubCat - Special	N/A	Trans. 151	Trans. 151	N/A	Trans. 151
899 Total Special Access	Trans. 151	N/A	N/A	Trans. 151	N/A

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

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Exhibit 4.3-1
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	EXISTING API (F)	EXISTING SBI (G)	EXISTING SBI LIMIT (H)	6/30/2004 PCI (I)	6/30/2004 SBI (J)
<u>Common Line Basket</u>					
100 Total Common Line	N/A	N/A	N/A	N/A	N/A
<u>Traffic Sensitive Basket</u>					
200 Local Switching	N/A	Trans. 151	Trans. 151	N/A	Trans. 151
220 Database Access	N/A	Trans. 151	Trans. 151	N/A	Trans. 151
230 800 DB VertSvcs Sub-Cat	N/A	Trans. 151	Trans. 151	N/A	Trans. 151
240 Billing Name and Address	N/A	Trans. 151	Trans. 151	N/A	Trans. 151
250 Local Switching Trunk Ports	N/A	Trans. 151	Trans. 151	N/A	Trans. 151
260 STP Port Terminations	N/A	Trans. 151	Trans. 151	N/A	Trans. 151
299 Total Traffic Sensitive	Trans. 151	N/A	N/A	Trans. 151	N/A
<u>Trunking Basket</u>					
310 Tandem Switched Transport	N/A	Trans. 151	Trans. 151	N/A	Trans. 151
320 VoiceGrade - Switched	N/A	Trans. 151	Trans. 151	N/A	Trans. 151
340 High Cap & Other - Switched	N/A	Trans. 151	Trans. 151	N/A	Trans. 151
350 DS-1 SubCat - Switched	N/A	Trans. 151	Trans. 151	N/A	Trans. 151
360 DS-3 SubCat - Switched	N/A	Trans. 151	Trans. 151	N/A	Trans. 151
499 Total Trunking	Trans. 151	N/A	N/A	Trans. 151	N/A
<u>Special Access Basket</u>					
720 VG/WATS, Met, Tgh - Special	N/A	Trans. 151	Trans. 151	N/A	Trans. 151
730 Audio & Video	N/A	Trans. 151	Trans. 151	N/A	Trans. 151
740 High Cap & DDS - Special	N/A	Trans. 151	Trans. 151	N/A	Trans. 151
750 DS-1 SubCat - Special	N/A	Trans. 151	Trans. 151	N/A	Trans. 151
760 DS-3 SubCat - Special	N/A	Trans. 151	Trans. 151	N/A	Trans. 151
899 Total Special Access	Trans. 151	N/A	N/A	Trans. 151	N/A

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

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	EXISTING API (F)	EXISTING SBI (G)	EXISTING SBI LIMIT (H)	6/30/2004 PCI (I)	6/30/2004 SBI (J)
<u>Common Line Basket</u>					
100 Total Common Line	N/A	N/A	N/A	N/A	N/A
<u>Traffic Sensitive Basket</u>					
200 Local Switching	N/A	Trans. 151	Trans. 151	N/A	Trans. 151
220 Database Access	N/A	Trans. 151	Trans. 151	N/A	Trans. 151
230 800 DB VertSvcs Sub-Cat	N/A	Trans. 151	Trans. 151	N/A	Trans. 151
240 Billing Name and Address	N/A	Trans. 151	Trans. 151	N/A	Trans. 151
250 Local Switching Trunk Ports	N/A	Trans. 151	Trans. 151	N/A	Trans. 151
260 STP Port Terminations	N/A	Trans. 151	Trans. 151	N/A	Trans. 151
299 Total Traffic Sensitive	Trans. 151	N/A	N/A	Trans. 151	N/A
<u>Trunking Basket</u>					
310 Tandem Switched Transport	N/A	Trans. 151	Trans. 151	N/A	Trans. 151
320 VoiceGrade - Switched	N/A	Trans. 151	Trans. 151	N/A	Trans. 151
340 High Cap & Other - Switched	N/A	Trans. 151	Trans. 151	N/A	Trans. 151
350 DS-1 SubCat - Switched	N/A	Trans. 151	Trans. 151	N/A	Trans. 151
360 DS-3 SubCat - Switched	N/A	Trans. 151	Trans. 151	N/A	Trans. 151
499 Total Trunking	Trans. 151	N/A	N/A	Trans. 151	N/A
<u>Special Access Basket</u>					
720 VG/WATS, Met, Tgh - Special	N/A	Trans. 151	Trans. 151	N/A	Trans. 151
730 Audio & Video	N/A	Trans. 151	Trans. 151	N/A	Trans. 151
740 High Cap & DDS - Special	N/A	Trans. 151	Trans. 151	N/A	Trans. 151
750 DS-1 SubCat - Special	N/A	Trans. 151	Trans. 151	N/A	Trans. 151
760 DS-3 SubCat - Special	N/A	Trans. 151	Trans. 151	N/A	Trans. 151
899 Total Special Access	Trans. 151	N/A	N/A	Trans. 151	N/A

Services Outside of Price Cap

Company Name: Citizens Telecommunications Companies

Filing Date: 06/16/05

Rate Element Detail

Special Construction/ICBs

Special Construction Charge--NonRecurring

Collocation/Interconnection

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

Packet Services

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

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

Gov't Services

Miscellaneous/Other

Grandfathered Services -Recurring

Tariff Section

FCC #1 10.2.8(C)

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

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

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

FCC #1 18.2

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

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Exhibit 5-2

Services Outside of Price Cap

Company Name: Citizens Telecommunications Companies

Filing Date: 06/16/05

Rate Element Detail	Tariff Section	Order Allowing Removal
<u>Service that were in PC and have been removed</u>		
<u>Interexchange services</u>		
Interstate IntraLATA toll	FCC #5 (all sections)	FCC 99-206 Fifth Report and Order and Further Notice of Proposed Rulemaking (Pricing Flexibility Order)
<u>Trunking</u>		
Citizens has no Trunking services removed from Price Caps.		
<u>Special Access</u>		
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. 163

Exhibit H-1

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		2004 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)	10,344,678	\$0.6094	\$6,303,995	\$0.2412	\$2,494,739
2	Citizens Rate Group 2 (CTC2)	1,690,435	\$1.1435	\$1,932,991	\$0.6678	\$1,128,871
3	Citizens Rate Group 3 (CTC3)	268,327	\$1.7984	\$482,572	\$0.6768	\$181,616
4	Citizens Rate Group 4 (CTC4)	3,500,591	\$0.5332	\$1,866,649	(\$0.0009)	(\$3,301)
5	Frontier Telephone of Rochester (RTNY)	4,866,726	\$0.0976	\$474,785	(\$0.9545)	(\$4,645,460)
6	Frontier Communications of MN & IA (VITC)	2,235,603	\$1.3454	\$3,007,765	\$0.6630	\$1,482,131
7	Frontier Tier 2 Companies (RTCS)	3,068,316	\$1.1362	\$3,486,324	(\$0.5270)	(\$1,616,855)
8	Total	25,974,676		\$17,555,081		(\$978,258)

* 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 2005 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 Trans. 151, Exhibit H-1, Column Q.

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

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		MLB SLC			MLB PICC		
		Allowable CAP-1 R 630 or CAP-2 R 520	Rev @ Nom. CAP CAP-1 R120*9.20		Allowable CAP-1 R 860	Rev @ Nom. CAP CAP-1 R(200+ 210/9+220)*4. 31	
		(F)	(G)	Difference (H)=G-F	(I)	(J)	Difference (K) = (J) - (I)
1	Citizens Rate Group 1 (CTC1)	\$19,650,096	\$19,650,096	\$0	\$3,129,208	\$6,570,859	\$3,441,651
2	Citizens Rate Group 2 (CTC2)	\$3,692,742	\$3,692,742	\$0	\$1,136,325	\$1,136,325	\$0
3	Citizens Rate Group 3 (CTC3)	\$117,159	\$258,106	\$140,947	\$0	\$123,409	\$123,409
4	Citizens Rate Group 4 (CTC4)	\$5,753,040	\$6,040,352	\$287,312	\$1,091,352	\$2,443,651	\$1,352,299
5	Frontier Telephone of Rochester (RTNY)	\$2,828,448	\$5,507,322	\$2,678,875	\$0	\$2,190,800	\$2,190,800
6	Frontier Communications of MN & IA (VITC)	\$4,156,717	\$5,268,196	\$1,111,479	\$804,145	\$1,883,571	\$1,079,427
7	Frontier Tier 2 Companies (RTCS)	\$4,306,638	\$5,817,252	\$1,510,614	\$0	\$2,193,719	\$2,193,719
8	Total	\$40,504,839	\$46,234,066	\$5,729,227	\$6,161,031	\$16,542,336	\$10,381,306
				\$17,555,081			

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 2005 Annual Filing TRP.

Citizens and Frontier Telephone Companies*

7/03 Local Switching to Common Line Pooling Calculations

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Exhibit H-1

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	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)	\$3,441,651	\$2,862,343	\$0	\$0	\$0	\$0.2767	\$3,441,651
2 Citizens Rate Group 2 (CTC2)	\$0	\$1,932,991	\$0	\$0	\$1,444,548	\$0.2889	\$0
3 Citizens Rate Group 3 (CTC3)	\$264,357	\$218,215	\$0	\$0	\$0	\$0.8132	\$264,357
4 Citizens Rate Group 4 (CTC4)	\$1,639,611	\$227,038	\$0	\$0	\$0	\$0.0649	\$1,639,611
5 Frontier Telephone of Rochester (RTNY)	\$4,869,675	\$0	\$4,394,890	\$4,394,890	\$0	(\$0.9030)	\$4,869,675
6 Frontier Communications of MN & IA (VITC)	\$2,190,906	\$816,860	\$0	\$0	\$0	\$0.3654	\$2,190,906
7 Frontier Tier 2 Companies (RTCS)	\$3,704,333	\$0	\$218,009	\$218,009	\$0	(\$0.0711)	\$3,704,333
8 Total	\$16,110,533	\$6,057,448	\$4,612,900	\$4,612,900	\$1,444,548		\$16,110,533

* 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.

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