

Citizens Telecommunications Companies - Group #1

Summary of Exogenous Costs

Excluding ATS Targeting

Letter Filing 5/1/06

Exhibit 1.1-1

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	<u>Quantity</u>	<u>Source / Comments</u>	
CMT Basket			
1	Regulatory Fees	12,006	Exhibit 1.1-4, Line 13
2	TRS Costs	32,844	Exhibit 1.1-5, Line 13
3	NANPA	1	Exhibit 1.1-6, Line 13
4	Total Common Line	44,851	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 16
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 17
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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	<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 14
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 15
7 NANPA	0	Exhibit 1.1-6, Line 15
8 Total Billing Name and Address Band	0	Sum of Lines 5..7
9 Total Traffic Sensitive Targeting	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		June Filing
2	Information		June Filing
3	Trunk Ports Band		June Filing
4	STP Ports Band		June Filing
5	Total Traffic Sensitive Targeting	0	Sum of lines 1..4
Trunking Basket			
6	Tandem Transport Band		June Filing
7	Voice Grade Band		June Filing
8	DS1 Sub-Band		June Filing
9	DS3 Sub-Band		June Filing
10	HiCap - Other		June Filing
11	Total Trunking Targeting	0	Sum of lines 6..10

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

Letter Filing 5/1/06

Exhibit 1.1-4

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	<u>Quantity</u>	<u>Source / Comments</u>
1 Regulatory Fees Embedded in Rates	211,090	Trans. 163, Exhibit 1.1-4
2 Reg Fee Funding Base--Interstate EU Rev.	129,237,907	Contribution Base from Form 499-A for 2005
3 Non-Price Cap Percentage	32.5687%	records
4 Price Cap Portion of Funding Base	87,146,771	Line 2 * (1 - Line 3)
5 Reg. Fee rate per Revenue Dollar	\$0.00256	Notice of Proposed Rulemaking, FCC 06-38 released March 27, 2006
6 Regulatory Fees Attributable to Price Caps	223,096	Line 5 * Line 4
7 Regulatory Fees Exogenous Cost Change	12,006	Line 6 - Line 1
Price Cap End User Revenues		
8 CMT Basket--Per Line Only	72,102,321	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	72,102,321	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	12,006	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	12,006	Line 13 + Line 16 + Line 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>
1 TRS Costs Embedded in Rates	458,664	Trans. 163, Exhibit 1.1-5
2 2004 TRS Funding Base	129,237,907	Contribution Base from Form 499-A for 2005
3 2004 Non-Price Cap Percentage	32.5687%	records
4 Price Cap Portion of 2004 Funding Base	87,146,771	Line 2 * (1 - Line 3)
5 TRS Contr. per IS End User Billed Revenue	0.00564	Order, FCC 05-135, released June 28, 2005
6 TRS Costs for Price Caps	491,508	Line 5 * Line 4
7 TRS Exogenous Cost Change	32,844	Line 6 - Line 1
Price Cap End User Revenues		
8 CMT Basket--Per Line Only	72,102,321	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	72,102,321	Sum of Lines 8..11

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:		
13 CMT Basket	32,844	Line 7 * Line 8 / Line 12
14 Database Access--Undesignated	0	Line 7 * Line 9 / Line 12
15 Bill Name & Address	0	Line 7 * Line 10 / Line 12
16 Total Traffic Sensitive	0	Sum of Lines 14..15
17 Special Access	0	Line 7 * Line 11 / Line 12
18 Total Distributed TRS Exogenous	32,844	Line 13 + Line 16 + Line 17

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

Letter Filing 5/1/06
 Exhibit 1.1-6
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	<u>Quantity</u>	<u>Source / Comments</u>
1 NANPA Payments Embedded in Rates	452	Trans. 163, Exhibit 1.1-6
2 NANPA Funding Base--Interstate EU Revei	129,237,907	Contribution Base from Form 499-A for 2005
3 Non-Price Cap Percentage	32.5687%	records
4 Price Cap Portion of Funding Base	87,146,771	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	453	Line 5 * Line 4
7 NANPA Exogenous Cost Change	1	Line 6 - Line 1
Price Cap End User Revenues		
8 CMT Basket--Per Line Only	72,102,321	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	72,102,321	Sum of Lines 8..11

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

Letter Filing 5/1/06
Exhibit 1.1-6
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	<u>Quantity</u>	<u>Source / Comments</u>
NANPA Exogenous Change Allocation:		
13 CMT Basket	1	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	Line 13 + Line 16 + Line 17

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

Letter Filing 5/1/06
Exhibit 1.2-1
Page 1 of 1

	<u>Quantity</u>	<u>Source / Comments</u>	
CMT Basket			
1	Regulatory Fees	4,245	Exhibit 1.2-4, Line 13
2	TRS Costs	10,163	Exhibit 1.2-5, Line 13
3	NANPA	6	Exhibit 1.2-6, Line 13
4	Total Common Line	14,414	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 16
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 17
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

Letter Filing 5/1/06
 Exhibit 1.2-2
 Page 1 of 2

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

Letter Filing 5/1/06
Exhibit 1.2-2
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 1.2-1, 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

Letter Filing 5/1/06
 Exhibit 1.2-3
 Page 1 of 1

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

Citizens Telecommunications Companies - Group #2
 Calculation of Exogenous Adjustment
 For Federal Regulatory Fees

Letter Filing 5/1/06
 Exhibit 1.2-4
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	<u>Quantity</u>	<u>Source / Comments</u>
1 Regulatory Fees Embedded in Rates	26,736	Trans. 163, Exhibit 1.2-4
2 Reg Fee Funding Base--Interstate EU Rev.	17,643,521	Contribution Base from Form 499-A for 2005
3 Non-Price Cap Percentage	31.4078%	records
4 Price Cap Portion of Funding Base	12,102,077	Line 2 * (1 - Line 3)
5 Reg. Fee rate per Revenue Dollar	\$0.00256	Notice of Proposed Rulemaking, FCC 06-38 released March 27, 2006
6 Regulatory Fees Attributable to Price Caps	30,981	Line 5 * Line 4
7 Regulatory Fees Exogenous Cost Change	4,245	Line 6 - Line 1
Price Cap End User Revenues		
8 CMT Basket--Per Line Only	11,986,183	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	11,986,183	Sum of Lines 8..11

Citizens Telecommunications Companies - Group #2
Calculation of Exogenous Adjustment
For Federal Regulatory Fees

Letter Filing 5/1/06
Exhibit 1.2-4
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	<u>Quantity</u>	<u>Source / Comments</u>
Reg Fees Exogenous Change Allocation:		
13 CMT Basket	4,245	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	4,245	Line 13 + Line 16 + Line 17

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

Letter Filing 5/1/06
 Exhibit 1.2-5
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	<u>Quantity</u>	<u>Source / Comments</u>
1 TRS Costs Embedded in Rates	58,093	Trans. 163, Exhibit 1.2-5
2 2004 TRS Funding Base	17,643,521	Contribution Base from Form 499-A for 2005
3 2004 Non-Price Cap Percentage	31.4078%	records
4 Price Cap Portion of 2004 Funding Base	12,102,077	Line 2 * (1 - Line 3)
5 TRS Contr. per IS End User Billed Revenue	0.00564	Order, FCC 05-135, released June 28, 2005
6 TRS Costs for Price Caps	68,256	Line 5 * Line 4
7 TRS Exogenous Cost Change	10,163	Line 6 - Line 1
Price Cap End User Revenues		
8 CMT Basket--Per Line Only	11,986,183	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	11,986,183	Sum of Lines 8..11

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:		
13 CMT Basket	10,163	Line 7 * Line 8 / Line 12
14 Database Access--Undesignated	0	Line 7 * Line 9 / Line 12
15 Bill Name & Address	0	Line 7 * Line 10 / Line 12
16 Total Traffic Sensitive	0	Sum of Lines 14..15
17 Special Access	0	Line 7 * Line 11 / Line 12
18 Total Distributed TRS Exogenous	10,163	Line 13 + Line 16 + Line 17

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

Letter Filing 5/1/06
 Exhibit 1.2-6
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	<u>Quantity</u>	<u>Source / Comments</u>
1 NANPA Payments Embedded in Rates	57	Trans. 163, Exhibit 1.2-6
2 NANPA Funding Base--Interstate EU Reven	17,643,521	Contribution Base from Form 499-A for 2005
3 Non-Price Cap Percentage	31.4078%	records
4 Price Cap Portion of Funding Base	12,102,077	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	63	Line 5 * Line 4
7 NANPA Exogenous Cost Change	6	Line 6 - Line 1
Price Cap End User Revenues		
8 CMT Basket--Per Line Only	11,986,183	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	11,986,183	Sum of Lines 8..11

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

Letter Filing 5/1/06
Exhibit 1.2-6
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	<u>Quantity</u>	<u>Source / Comments</u>
NANPA Exogenous Change Allocation:		
13 CMT Basket	6	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	6	Line 13 + Line 16 + Line 17

Citizens Telecommunications Companies - Group #3

Summary of Exogenous Costs

Excluding ATS Targeting

Letter Filing 5/1/06

Exhibit 1.3-1

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	<u>Quantity</u>	<u>Source / Comments</u>
CMT Basket		
1	123	Exhibit 1.3-4, Line 13
2	384	Exhibit 1.3-5, Line 13
3	(0)	Exhibit 1.3-6, Line 13
4	507	Sum of Lines 1..3
Traffic Sensitive Basket		
5	0	Exhibit 1.3-4, Line 16
6	0	Exhibit 1.3-5, Line 16
7	0	Exhibit 1.3-6, Line 16
8	0	Sum of Lines 5..7
Special Access Basket		
9	0	Exhibit 1.3-4, Line 17
10	0	Exhibit 1.3-5, Line 17
11	0	Exhibit 1.3-6, Line 17
12	0	Sum of Lines 9..11

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

Letter Filing 5/1/06
 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 14
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 15
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

Letter Filing 5/1/06
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

Letter Filing 5/1/06
 Exhibit 1.3-3
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		<u>Quantity</u>	<u>Source / Comments</u>
Traffic Sensitive Basket			
1	Local Switching Band		June Filing
2	Information		June Filing
3	Trunk Ports Band		June Filing
4	STP Ports Band		June Filing
5	Total Traffic Sensitive Targeting	0	Sum of lines 1..4
Trunking Basket			
6	Tandem Transport Band		June Filing
7	Voice Grade Band		June Filing
8	DS1 Sub-Band		June Filing
9	DS3 Sub-Band		June Filing
10	HiCap - Other		June Filing
11	Total Trunking Targeting	0	Sum of lines 6..10

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

Letter Filing 5/1/06
 Exhibit 1.3-4
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	<u>Quantity</u>	<u>Source / Comments</u>
1 Regulatory Fees Embedded in Rates	3,768	Trans. 163, Exhibit 1.3-4
2 Reg Fee Funding Base--Interstate EU Rev.	1,899,177	Contribution Base from Form 499-A for 2005
3 Non-Price Cap Percentage	19.9770%	records
4 Price Cap Portion of Funding Base	1,519,779	Line 2 * (1 - Line 3)
5 Reg. Fee rate per Revenue Dollar	\$0.00256	Notice of Proposed Rulemaking, FCC 06-38 released March 27, 2006
6 Regulatory Fees Attributable to Price Caps	3,891	Line 5 * Line 4
7 Regulatory Fees Exogenous Cost Change	123	Line 6 - Line 1
Price Cap End User Revenues		
8 CMT Basket--Per Line Only	1,218,681	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	1,218,681	Sum of Lines 8..11

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

Letter Filing 5/1/06
Exhibit 1.3-4
Page 2 of 2

	<u>Quantity</u>	<u>Source / Comments</u>
Reg Fees Exogenous Change Allocation:		
13 CMT Basket	123	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	123	Line 13 + Line 16 + Line 17

Citizens Telecommunications Companies - Group #3Calculation of Exogenous Adjustment
For Telecommunications Relay Service

Letter Filing 5/1/06

Exhibit 1.3-5

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	<u>Quantity</u>	<u>Source / Comments</u>
1 TRS Costs Embedded in Rates	8,187	Trans. 163, Exhibit 1.3-5
2 2004 TRS Funding Base	1,899,177	Contribution Base from Form 499-A for 2005
3 2004 Non-Price Cap Percentage	19.9770%	records
4 Price Cap Portion of 2004 Funding Base	1,519,779	Line 2 * (1 - Line 3)
5 TRS Contr. per IS End User Billed Revenue	0.00564	Order, FCC 05-135, released June 28, 2005
6 TRS Costs for Price Caps	8,572	Line 5 * Line 4
7 TRS Exogenous Cost Change	384	Line 6 - Line 1
Price Cap End User Revenues		
8 CMT Basket--Per Line Only	1,218,681	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	1,218,681	Sum of Lines 8..11

Citizens Telecommunications Companies - Group #3
Calculation of Exogenous Adjustment
For Telecommunications Relay Service

Letter Filing 5/1/06
Exhibit 1.3-5
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	<u>Quantity</u>	<u>Source / Comments</u>
TRS Exogenous Cost Change Allocation:		
13 CMT Basket	384	Line 7 * Line 8 / Line 12
14 Database Access--Undesignated	0	Line 7 * Line 9 / Line 12
15 Bill Name & Address	0	Line 7 * Line 10 / Line 12
16 Total Traffic Sensitive	0	Sum of Lines 14..15
17 Special Access	0	Line 7 * Line 11 / Line 12
18 Total Distributed TRS Exogenous	384	Line 13 + Line 16 + Line 17

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

Letter Filing 5/1/06
 Exhibit 1.3-6
 Page 1 of 2

	<u>Quantity</u>	<u>Source / Comments</u>
1 NANPA Payments Embedded in Rates	8	Trans. 163, Exhibit 1.3-6
2 NANPA Funding Base--Interstate EU Reven	1,899,177	Contribution Base from Form 499-A for 2005
3 Non-Price Cap Percentage	19.9770%	records
4 Price Cap Portion of Funding Base	1,519,779	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	(0)	Line 6 - Line 1
Price Cap End User Revenues		
8 CMT Basket--Per Line Only	1,218,681	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	1,218,681	Sum of Lines 8..11

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

Letter Filing 5/1/06
Exhibit 1.3-6
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	<u>Quantity</u>	<u>Source / Comments</u>
NANPA Exogenous Change Allocation:		
13 CMT Basket	(0)	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	(0)	Line 13 + Line 16 + Line 17

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

Letter Filing 5/1/06
Exhibit 1.4-1
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	<u>Quantity</u>	<u>Source / Comments</u>
CMT Basket		
1	6,184	Exhibit 1.4-4, Line 13
2	15,640	Exhibit 1.4-5, Line 13
3	5	Exhibit 1.4-6, Line 13
4	21,829	Sum of Lines 1..3
Traffic Sensitive Basket		
5	0	Exhibit 1.4-4, Line 16
6	0	Exhibit 1.4-5, Line 16
7	0	Exhibit 1.4-6, Line 16
8	0	Sum of Lines 5..7
Special Access Basket		
9	0	Exhibit 1.4-4, Line 17
10	0	Exhibit 1.4-5, Line 17
11	0	Exhibit 1.4-6, Line 17
12	0	Sum of Lines 9..11

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

Letter Filing 5/1/06
 Exhibit 1.4-2
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	<u>Quantity</u>	<u>Source / Comments</u>
Traffic Sensitive Basket		
Database Access Band Undesignated		
1 Reg Fees	0	Exhibit 1.4-4, Line 14
2 TRS	0	Exhibit 1.4-5, Line 14
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 15
7 NANPA	0	Exhibit 1.4-6, Line 15
8 Total Billing Name and Address Band	0	Sum of Lines 5..7
9 Total Traffic Sensitive Targeting	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

Letter Filing 5/1/06
Exhibit 1.4-2
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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 1.4-1, 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

Letter Filing 5/1/06
 Exhibit 1.4-3
 Page 1 of 1

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

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

Letter Filing 5/1/06
 Exhibit 1.4-4
 Page 1 of 2

	<u>Quantity</u>	<u>Source / Comments</u>
1 Regulatory Fees Embedded in Rates	66,580	Trans. 163, Exhibit 1.4-4
2 Reg Fee Funding Base--Interstate EU Rev.	38,817,855	Contribution Base from Form 499-A for 2005 records
3 Non-Price Cap Percentage	26.7773%	
4 Price Cap Portion of Funding Base	28,423,489	Line 2 * (1 - Line 3)
5 Reg. Fee rate per Revenue Dollar	\$0.00256	Notice of Proposed Rulemaking, FCC 06-38 released March 27, 2006
6 Regulatory Fees Attributable to Price Caps	72,764	Line 5 * Line 4
7 Regulatory Fees Exogenous Cost Change	6,184	Line 6 - Line 1
Price Cap End User Revenues		
8 CMT Basket--Per Line Only	23,762,216	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	23,762,216	Sum of Lines 8..11

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

Letter Filing 5/1/06
Exhibit 1.4-4
Page 2 of 2

	<u>Quantity</u>	<u>Source / Comments</u>
Reg Fees Exogenous Change Allocation:		
13 CMT Basket	6,184	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	6,184	Line 13 + Line 16 + Line 17

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

Letter Filing 5/1/06
 Exhibit 1.4-5
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	<u>Quantity</u>	<u>Source / Comments</u>
1 TRS Costs Embedded in Rates	144,669	Trans. 163, Exhibit 1.4-5
2 2004 TRS Funding Base	38,817,855	Contribution Base from Form 499-A for 2005
3 2004 Non-Price Cap Percentage	26.7773%	records
4 Price Cap Portion of 2004 Funding Base	28,423,489	Line 2 * (1 - Line 3)
5 TRS Contr. per IS End User Billed Revenue	0.00564	Order, FCC 05-135, released June 28, 2005
6 TRS Costs for Price Caps	160,308	Line 5 * Line 4
7 TRS Exogenous Cost Change	15,640	Line 6 - Line 1
Price Cap End User Revenues		
8 CMT Basket--Per Line Only	23,762,216	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	23,762,216	Sum of Lines 8..11

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

Letter Filing 5/1/06
Exhibit 1.4-5
Page 2 of 2

	<u>Quantity</u>	<u>Source / Comments</u>
TRS Exogenous Cost Change Allocation:		
13 CMT Basket	15,640	Line 7 * Line 8 / Line 12
14 Database Access--Undesignated	0	Line 7 * Line 9 / Line 12
15 Bill Name & Address	0	Line 7 * Line 10 / Line 12
16 Total Traffic Sensitive	0	Sum of Lines 14..15
17 Special Access	0	Line 7 * Line 11 / Line 12
18 Total Distributed TRS Exogenous	15,640	Line 13 + Line 16 + Line 17

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

Letter Filing 5/1/06
 Exhibit 1.4-6
 Page 1 of 2

	<u>Quantity</u>	<u>Source / Comments</u>
1 NANPA Payments Embedded in Rates	142	Trans. 163, Exhibit 1.4-6
2 NANPA Funding Base--Interstate EU Reven	38,817,855	Contribution Base from Form 499-A for 2005
3 Non-Price Cap Percentage	26.7773%	records
4 Price Cap Portion of Funding Base	28,423,489	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	148	Line 5 * Line 4
7 NANPA Exogenous Cost Change	5	Line 6 - Line 1
Price Cap End User Revenues		
8 CMT Basket--Per Line Only	23,762,216	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	23,762,216	Sum of Lines 8..11

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

Letter Filing 5/1/06
Exhibit 1.4-6
Page 2 of 2

	<u>Quantity</u>	<u>Source / Comments</u>
NANPA Exogenous Change Allocation:		
13 CMT Basket	5	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	5	Line 13 + Line 16 + Line 17

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

Letter Filing 5/1/06
Exhibit 2.1-1

	<u>Quantity</u>	<u>Source / Comments</u>
1 Total exogenous changes (delta Z)	44,851	Exhibit 1.1-1, Line 4
2 Total EUCL Lines	10,139,937	Base Period Demand
3 CMT Exogenous per line	0.004423	Line 1 / Line 2
4 CMT Revenue per Line at time t-1	9.575286	Trans. 163
5 Exogenous Cost Change Factor	1.00046194	1 + (Line 3 / Line 4)
6 CMT Revenue per Line at time t	9.579709	Line 4 * Line 5

Citizens Telecommunications Companies - Group #1
Price Cap Index Calculation

Letter Filing 5/1/06
Exhibit 2.1-2

	Source / Comments	(A) Traffic Sensitive	(B) Trunking	(C) Inter- exchange	(D) Special Access
1	GDP-PI Government Statistic	3.0881%	3.0881%		3.0881%
2	Productivity factor (X) 47 CFR 61.45	3.0881%	3.0881%		3.0881%
3	GDP-PI - X Line 1 - Line 2	0.0000%	0.0000%		0.0000%
4	Existing PCI [PCI(t-1)] Trans. 163	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)	\$13,490,619	\$13,926,104		\$66,843,780
7	Delta Z / R Line 5 / Line 6	0.0000	0.0000		0.0000
8	$W = (R + \Delta Z) / R$ (Line 6 + Line 5) / Line 6	1.0000	1.0000		1.0000
9	$W * (GDP-PI - X)$ 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

Letter Filing 5/1/06
Exhibit 2.1-3

	<u>Quantity</u>	<u>Source / Comments</u>
1 Prior Base Period CCL MOU	2,716,372,295	Prior Base Period Demand
2 Prior Base Period Lines	862,057	Prior Base Period Demand / 12
3 Prior Base Period MOU per Line	3,151	Line 1 / Line 2
4 Base Period CCL MOU	2,602,839,155	Base Period Demand
5 Base Period Lines	844,995	Base Period Demand / 12
6 Base Period MOU per Line	3,080	Line 4 / Line 5
7 g factor	-2.2448%	(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

Letter Filing 5/1/06
 Exhibit 2.1-4

	<u>Quantity</u>	<u>Source / Comments</u>
1 ILEC Only TIC MOU	2,602,839,155	Base Period Demand
2 Less: MOU on detariffed facilities only	0	Base Period Demand
3 Connecting Co. Tandem MOU	33,154,304	Base Period Demand
4 Connecting Co. Direct MOU	0	Line 8 * Line 9
5 Total ILEC Transport MOU	2,635,993,459	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

Letter Filing 5/1/06
Exhibit 2.1-5
Page 1 of 1

		(A) Total	(B) CMT	(C) Traffic Sens.	(D) Trunking
100	Local Switching	Base Period Demand Rated Out		6,767,382	
105	LS Trunk Ports	Base Period Demand Rated Out		4,165,875	
110	Info Surcharge	Base Period Demand Rated Out		0	
115	STP Ports	Base Period Demand Rated Out		0	
130	Tandem Switched Transport	Base Period Demand Rated Out		4,531,116	4,531,116
160	VG Switched Transport	Base Period Demand Rated Out		21,739	21,739
220	High Cap & Other Switched Transport	Base Period Demand Rated Out		9,373,250	9,373,250
400	Total Traffic Sensitive-Related Revenue	Sum of Lines 100..220		24,859,362	10,933,257
410	Switched TS Revenue	Line 400, Col. C		10,933,257	13,926,104
415	Switched Transport Revenue	Line 400, Col. D		13,926,104	
420	Local Switching MOU	Exhibit 3.1-3, Lines 1..5, Col. A		2,602,839,155	
430	LEC Transport MOU	Exhibit 2.1-4, Line 5		2,635,993,459	
440	Switched TS Revenue per MOU	Line 410 / Line 420		0.004201	
450	Switched Transport Revenue per MOU	Line 415 / Line 430		0.005283	
460	ATS Revenue per MOU	Line 440 + Line 450		0.009484	
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			0.009484	
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

Letter Filing 5/1/06
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	3.0881%	3.0881%	3.0881%
510	X	47 CFR 61.45	0.030881	0.030881	0.030881
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	127,727,704	100,310,981	13,490,619
547	Reversal of Prior Yr Pooling Jurisdictions	Exhibit H-1	2,805,692	2,805,692	
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 #2

Letter Filing 5/1/06
Exhibit 2.2-1

	<u>Quantity</u>	<u>Source / Comments</u>
1 Total exogenous changes (delta Z)	14,414	Exhibit 1.2-1, Line 4
2 Total EUCL Lines	1,670,153	Base Period Demand
3 CMT Exogenous per line	0.008630	Line 1 / Line 2
4 CMT Revenue per Line at time t-1	13.834527	Trans. 163
5 Exogenous Cost Change Factor	1.00062381	1 + (Line 3 / Line 4)
6 CMT Revenue per Line at time t	13.843157	Line 4 * Line 5

Citizens Telecommunications Companies - Group #2
Price Cap Index Calculation
Traffic Sensitive Price Cap Basket

Letter Filing 5/1/06
Exhibit 2.2-2

	Source / Comments	(A) Traffic Sensitive	(B) Trunking	(C) Inter- exchange	(D) Special Access
1	GDP-PI Government Statistic	3.0881%	3.0881%		3.0881%
2	Productivity factor (X) 47 CFR 61.45	3.0881%	3.0881%		3.0881%
3	GDP-PI - X Line 1 - Line 2	0.0000%	0.0000%		0.0000%
4	Existing PCI [PCI(t-1)] Trans. 163	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)	\$2,871,475	\$2,398,212		\$8,962,888
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

Letter Filing 5/1/06
Exhibit 2.2-3

	<u>Quantity</u>	<u>Source / Comments</u>
1 Prior Base Period CCL MOU	522,648,391	Prior Base Period Demand
2 Prior Base Period Lines	140,870	Prior Base Period Demand / 12
3 Prior Base Period MOU per Line	3,710	Line 1 / Line 2
4 Base Period CCL MOU	514,304,463	Base Period Demand
5 Base Period Lines	139,179	Base Period Demand / 12
6 Base Period MOU per Line	3,695	Line 4 / Line 5
7 g factor	-0.4015%	(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

Letter Filing 5/1/06
Exhibit 2.2-4

	<u>Quantity</u>	<u>Source / Comments</u>
1 ILEC Only TIC MOU	514,304,463	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	514,304,463	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

Letter Filing 5/1/06
Exhibit 2.2-5
Page 1 of 1

		(A) Total	(B) CMT	(C) Traffic Sens.	(D) Trunking
100	Local Switching	Base Period Demand Rated Out		1,875,617	
105	LS Trunk Ports	Base Period Demand Rated Out		629,445	
110	Info Surcharge	Base Period Demand Rated Out		0	
115	STP Ports	Base Period Demand Rated Out		0	
130	Tandem Switched Transport	Base Period Demand Rated Out		847,595	847,595
160	VG Switched Transport	Base Period Demand Rated Out		50,463	50,463
220	High Cap & Other Switched Transport	Base Period Demand Rated Out		1,500,154	1,500,154
400	Total Traffic Sensitive-Related Revenue	Sum of Lines 100..220		4,903,274	2,398,212
410	Switched TS Revenue	Line 400, Col. C		2,505,062	
415	Switched Transport Revenue	Line 400, Col. D		2,398,212	
420	Local Switching MOU	Exhibit 3.2-3, Lines 1..5, Col. A		514,304,463	
430	LEC Transport MOU	Exhibit 2.2-4, Line 5		514,304,463	
440	Switched TS Revenue per MOU	Line 410 / Line 420		0.004871	
450	Switched Transport Revenue per MOU	Line 415 / Line 430		0.004663	
460	ATS Revenue per MOU	Line 440 + Line 450		0.009534	
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			0.009534	
480	Amount Above Target	If Line 475 = "Yes" then 0, else Line 460 - Line 470, but max 0		0.000000	

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

Letter Filing 5/1/06
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	3.0881%	3.0881%	3.0881%
510	X	47 CFR 61.45	0.030881	0.030881	0.030881
520	g factor	Exhibit 2.2-3, Line 8	-0.0000%		
530	CL MOU Revenue, excl. Marketing	Base period Demand rated out	796,283		
540	R	Base period Demand rated out	27,847,123	22,577,436	2,871,475
547	Reversal of Prior Yr Pooling Jurisdictions	Exhibit H-1	482,583	482,583	
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 #3
CMT Exogenous Cost Change Factor

Letter Filing 5/1/06
Exhibit 2.3-1

	<u>Quantity</u>	<u>Source / Comments</u>
1 Total exogenous changes (delta Z)	507	Exhibit 1.3-1, Line 4
2 Total EUCL Lines	255,796	Base Period Demand
3 CMT Exogenous per line	0.001981	Line 1 / Line 2
4 CMT Revenue per Line at time t-1	4.176035	Trans. 163
5 Exogenous Cost Change Factor	1.00047440	1 + (Line 3 / Line 4)
6 CMT Revenue per Line at time t	4.178016	Line 4 * Line 5

Citizens Telecommunications Companies - Group #3
Price Cap Index Calculation

Letter Filing 5/1/06
Exhibit 2.3-2

		(A) Traffic Sensitive	(B) Trunking	(C) Inter- exchange	(D) Special Access
1	GDP-PI	Government Statistic	3.0881%	3.0881%	3.0881%
2	Productivity factor (X)	47 CFR 61.45	3.0881%	3.0881%	3.0881%
3	GDP-PI - X	Line 1 - Line 2	0.0000%	0.0000%	0.0000%
4	Existing PCI [PCI(t-1)]	Trans. 163	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)	\$324,623	\$47,358	\$312,497
7	Delta Z / R	Line 5 / Line 6	0.0000	0.0000	0.0000
8	$W = (R + \Delta Z) / R$	(Line 6 + Line 5) / Line 6	1.0000	1.0000	1.0000
9	$W * (GDP-PI - X)$	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

Letter Filing 5/1/06
Exhibit 2.3-3

	<u>Quantity</u>	<u>Source / Comments</u>
1 Prior Base Period CCL MOU	43,303,154	Prior Base Period Demand
2 Prior Base Period Lines	22,361	Prior Base Period Demand / 12
3 Prior Base Period MOU per Line	1,937	Line 1 / Line 2
4 Base Period CCL MOU	40,078,669	Base Period Demand
5 Base Period Lines	21,316	Base Period Demand / 12
6 Base Period MOU per Line	1,880	Line 4 / Line 5
7 g factor	-2.9123%	(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

Letter Filing 5/1/06
 Exhibit 2.3-4

	<u>Quantity</u>	<u>Source / Comments</u>
1 ILEC Only TIC MOU	40,078,669	Base Period Demand
2 Less: MOU on detariffed facilities only	0	Base Period Demand
3 Connecting Co. Tandem MOU	0	Base Period Demand
4 Connecting Co. Direct MOU	0	Line 8 * Line 9
5 Total ILEC Transport MOU	40,078,669	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

Letter Filing 5/1/06
Exhibit 2.3-5
Page 1 of 1

		(A) Total	(B) CMT	(C) Traffic Sens.	(D) Trunking
100	Local Switching	Base Period Demand Rated Out		284,354	
105	LS Trunk Ports	Base Period Demand Rated Out		40,269	
110	Info Surcharge	Base Period Demand Rated Out		0	
115	STP Ports	Base Period Demand Rated Out		0	
130	Tandem Switched Transport	Base Period Demand Rated Out			31,548
160	VG Switched Transport	Base Period Demand Rated Out			0
220	High Cap & Other Switched Transport	Base Period Demand Rated Out			15,810
400	Total Traffic Sensitive-Related Revenue	Sum of Lines 100..220		324,623	47,358
410	Switched TS Revenue	Line 400, Col. C		324,623	
415	Switched Transport Revenue	Line 400, Col. D		47,358	
420	Local Switching MOU	Exhibit 3.3-3, Lines 1..4, Col. A		40,078,669	
430	LEC Transport MOU	Exhibit 2.3-4, Line 5		40,078,669	
440	Switched TS Revenue per MOU	Line 410 / Line 420		0.008100	
450	Switched Transport Revenue per MOU	Line 415 / Line 430		0.001182	
460	ATS Revenue per MOU	Line 440 + Line 450		0.009281	
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			0.009281	
480	Amount Above Target	If Line 475 = "Yes" then 0, else Line 460 - Line 470, but max 0		0.000000	

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

Letter Filing 5/1/06
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	3.0881%	3.0881%	3.0881%
510	X	47 CFR 61.45	0.030881	0.030881	0.030881
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	1,338,883	324,623	47,358
547	Reversal of Prior Yr Pooling Jurisdictions	Exhibit H-1	208,025	208,025	
550	Initial Target Reduction	GDP-PI - X & g impacts	(0)	(0)	0
555	Transfer Targeting Revenue	None	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 #4
CMT Exogenous Cost Change Factor

Letter Filing 5/1/06
Exhibit 2.4-1

	<u>Quantity</u>	<u>Source / Comments</u>
1 Total exogenous changes (delta Z)	21,829	Exhibit 1.4-1, Line 4
2 Total EUCL Lines	3,378,337	Base Period Demand
3 CMT Exogenous per line	0.006461	Line 1 / Line 2
4 CMT Revenue per Line at time t-1	8.079206	Trans. 163
5 Exogenous Cost Change Factor	1.00079976	1 + (Line 3 / Line 4)
6 CMT Revenue per Line at time t	8.085668	Line 4 * Line 5

Citizens Telecommunications Companies - Group #4
Price Cap Index Calculation

Letter Filing 5/1/06
Exhibit 2.4-2

		(A) Traffic Sensitive	(B) Trunking	(C) Inter- exchange	(D) Special Access
1	GDP-PI	Government Statistic	3.0881%	3.0881%	3.0881%
2	Productivity factor (X)	47 CFR 61.45	3.0881%	3.0881%	3.0881%
3	GDP-PI - X	Line 1 - Line 2	0.0000%	0.0000%	0.0000%
4	Existing PCI [PCI(t-1)]	Trans. 163	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)	\$6,208,470	\$1,404,818	\$15,070,478
7	Delta Z / R	Line 5 / Line 6	0.0000	0.0000	0.0000
8	$W = (R + \Delta Z) / R$	(Line 6 + Line 5) / Line 6	1.0000	1.0000	1.0000
9	$W * (GDP-PI - X)$	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

Letter Filing 5/1/06
Exhibit 2.4-3

	<u>Quantity</u>	<u>Source / Comments</u>
1 Prior Base Period CCL MOU	727,338,435	Prior Base Period Demand
2 Prior Base Period Lines	291,716	Prior Base Period Demand / 12
3 Prior Base Period MOU per Line	2,493	Line 1 / Line 2
4 Base Period CCL MOU	679,304,071	Base Period Demand
5 Base Period Lines	281,528	Base Period Demand / 12
6 Base Period MOU per Line	2,413	Line 4 / Line 5
7 g factor	-3.2244%	(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

Letter Filing 5/1/06
 Exhibit 2.4-4

	<u>Quantity</u>	<u>Source / Comments</u>
1 ILEC Only TIC MOU	679,304,071	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	679,304,071	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

Letter Filing 5/1/06
Exhibit 2.4-5
Page 1 of 1

		(A) Total	(B) CMT	(C) Traffic Sens.	(D) Trunking
100	Local Switching	Base Period Demand Rated Out		4,354,339	
105	LS Trunk Ports	Base Period Demand Rated Out		1,189,426	
110	Info Surcharge	Base Period Demand Rated Out		2,683	
115	STP Ports	Base Period Demand Rated Out		0	
130	Tandem Switched Transport	Base Period Demand Rated Out		804,263	804,263
160	VG Switched Transport	Base Period Demand Rated Out		47,170	47,170
220	High Cap & Other Switched Transport	Base Period Demand Rated Out		552,091	552,091
400	Total Traffic Sensitive-Related Revenue	Sum of Lines 100..220		6,949,971	
410	Switched TS Revenue	Line 400, Col. C		5,546,447	
415	Switched Transport Revenue	Line 400, Col. D		1,403,524	
420	Local Switching MOU	Exhibit 3.4-3, Lines 1..5, Col. A		679,304,071	
430	LEC Transport MOU	Exhibit 2.4-4, Line 5		679,304,071	
440	Switched TS Revenue per MOU	Line 410 / Line 420		0.008165	
450	Switched Transport Revenue per MOU	Line 415 / Line 430		0.002066	
460	ATS Revenue per MOU	Line 440 + Line 450		0.010231	
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			0.010231	
480	Amount Above Target	If Line 475 = "Yes" then 0, else Line 460 - Line 470, but max 0		0.000000	

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

Letter Filing 5/1/06
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	3.0881%	3.0881%	3.0881%
510	X	47 CFR 61.45	0.030881	0.030881	0.030881
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	36,494,746	28,881,458	6,208,470
547	Reversal of Prior Yr Pooling Jurisdictions	Exhibit H-1	219,109	219,109	
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 #1
 TRP Form IND-1 Source References

Letter Filing 5/1/06
 Exhibit 3.1-1
 Page 1 of 1

	EXISTING API (F)	EXISTING SBI (G)	EXISTING SBI LIMIT (H)	6/30/2005 PCI (I)	6/30/2005 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. 163	Trans. 163	N/A	Trans. 163
220 Database Access	N/A	Trans. 163	Trans. 163	N/A	Trans. 163
230 800 DB VertSvcs Sub-Cat	N/A	Trans. 163	Trans. 163	N/A	Trans. 163
240 Billing Name and Address	N/A	Trans. 163	Trans. 163	N/A	Trans. 163
250 Local Switching Trunk Ports	N/A	Trans. 163	Trans. 163	N/A	Trans. 163
260 STP Port Terminations	N/A	Trans. 163	Trans. 163	N/A	Trans. 163
299 Total Traffic Sensitive	Trans. 163	N/A	N/A	Trans. 163	N/A
<u>Trunking Basket</u>					
310 Tandem Switched Transport	N/A	Trans. 163	Trans. 163	N/A	Trans. 163
320 VoiceGrade - Switched	N/A	Trans. 163	Trans. 163	N/A	Trans. 163
340 High Cap & Other - Switched	N/A	Trans. 163	Trans. 163	N/A	Trans. 163
350 DS-1 SubCat - Switched	N/A	Trans. 163	Trans. 163	N/A	Trans. 163
360 DS-3 SubCat - Switched	N/A	Trans. 163	Trans. 163	N/A	Trans. 163
499 Total Trunking	Trans. 163	N/A	N/A	Trans. 163	N/A
<u>Special Access Basket</u>					
720 VG/WATS, Met, Tgh - Special	N/A	Trans. 163	Trans. 163	N/A	Trans. 163
730 Audio & Video	N/A	Trans. 163	Trans. 163	N/A	Trans. 163
740 High Cap & DDS - Special	N/A	Trans. 163	Trans. 163	N/A	Trans. 163
750 DS-1 SubCat - Special	N/A	Trans. 163	Trans. 163	N/A	Trans. 163
760 DS-3 SubCat - Special	N/A	Trans. 163	Trans. 163	N/A	Trans. 163
899 Total Special Access	Trans. 163	N/A	N/A	Trans. 163	N/A

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

Letter Filing 5/1/06
 Exhibit 3.2-1
 Page 1 of 1

	EXISTING API (F)	EXISTING SBI (G)	EXISTING SBI LIMIT (H)	6/30/2005 PCI (I)	6/30/2005 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. 163	Trans. 163	N/A	Trans. 163
220 Database Access	N/A	Trans. 163	Trans. 163	N/A	Trans. 163
230 800 DB VertSvcs Sub-Cat	N/A	Trans. 163	Trans. 163	N/A	Trans. 163
240 Billing Name and Address	N/A	Trans. 163	Trans. 163	N/A	Trans. 163
250 Local Switching Trunk Ports	N/A	Trans. 163	Trans. 163	N/A	Trans. 163
260 STP Port Terminations	N/A	Trans. 163	Trans. 163	N/A	Trans. 163
299 Total Traffic Sensitive	Trans. 163	N/A	N/A	Trans. 163	N/A
<u>Trunking Basket</u>					
310 Tandem Switched Transport	N/A	Trans. 163	Trans. 163	N/A	Trans. 163
320 VoiceGrade - Switched	N/A	Trans. 163	Trans. 163	N/A	Trans. 163
340 High Cap & Other - Switched	N/A	Trans. 163	Trans. 163	N/A	Trans. 163
350 DS-1 SubCat - Switched	N/A	Trans. 163	Trans. 163	N/A	Trans. 163
360 DS-3 SubCat - Switched	N/A	Trans. 163	Trans. 163	N/A	Trans. 163
499 Total Trunking	Trans. 163	N/A	N/A	Trans. 163	N/A
<u>Special Access Basket</u>					
720 VG/WATS, Met, Tgh - Special	N/A	Trans. 163	Trans. 163	N/A	Trans. 163
730 Audio & Video	N/A	Trans. 163	Trans. 163	N/A	Trans. 163
740 High Cap & DDS - Special	N/A	Trans. 163	Trans. 163	N/A	Trans. 163
750 DS-1 SubCat - Special	N/A	Trans. 163	Trans. 163	N/A	Trans. 163
760 DS-3 SubCat - Special	N/A	Trans. 163	Trans. 163	N/A	Trans. 163
899 Total Special Access	Trans. 163	N/A	N/A	Trans. 163	N/A

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

Letter Filing 5/1/06
 Exhibit 3.3-1
 Page 1 of 1

	EXISTING API (F)	EXISTING SBI (G)	EXISTING SBI LIMIT (H)	6/30/2005 PCI (I)	6/30/2005 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. 163	Trans. 163	N/A	Trans. 163
220 Database Access	N/A	Trans. 163	Trans. 163	N/A	Trans. 163
230 800 DB VertSvcs Sub-Cat	N/A	Trans. 163	Trans. 163	N/A	Trans. 163
240 Billing Name and Address	N/A	Trans. 163	Trans. 163	N/A	Trans. 163
250 Local Switching Trunk Ports	N/A	Trans. 163	Trans. 163	N/A	Trans. 163
260 STP Port Terminations	N/A	Trans. 163	Trans. 163	N/A	Trans. 163
299 Total Traffic Sensitive	Trans. 163	N/A	N/A	Trans. 163	N/A
<u>Trunking Basket</u>					
310 Tandem Switched Transport	N/A	Trans. 163	Trans. 163	N/A	Trans. 163
320 VoiceGrade - Switched	N/A	Trans. 163	Trans. 163	N/A	Trans. 163
340 High Cap & Other - Switched	N/A	Trans. 163	Trans. 163	N/A	Trans. 163
350 DS-1 SubCat - Switched	N/A	Trans. 163	Trans. 163	N/A	Trans. 163
360 DS-3 SubCat - Switched	N/A	Trans. 163	Trans. 163	N/A	Trans. 163
499 Total Trunking	Trans. 163	N/A	N/A	Trans. 163	N/A
<u>Special Access Basket</u>					
720 VG/WATS, Met, Tgh - Special	N/A	Trans. 163	Trans. 163	N/A	Trans. 163
730 Audio & Video	N/A	Trans. 163	Trans. 163	N/A	Trans. 163
740 High Cap & DDS - Special	N/A	Trans. 163	Trans. 163	N/A	Trans. 163
750 DS-1 SubCat - Special	N/A	Trans. 163	Trans. 163	N/A	Trans. 163
760 DS-3 SubCat - Special	N/A	Trans. 163	Trans. 163	N/A	Trans. 163
899 Total Special Access	Trans. 163	N/A	N/A	Trans. 163	N/A

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

Letter Filing 5/1/06
 Exhibit 3.4-1
 Page 1 of 1

	EXISTING API (F)	EXISTING SBI (G)	EXISTING SBI LIMIT (H)	6/30/2005 PCI (I)	6/30/2005 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. 163	Trans. 163	N/A	Trans. 163
220 Database Access	N/A	Trans. 163	Trans. 163	N/A	Trans. 163
230 800 DB VertSvcs Sub-Cat	N/A	Trans. 163	Trans. 163	N/A	Trans. 163
240 Billing Name and Address	N/A	Trans. 163	Trans. 163	N/A	Trans. 163
250 Local Switching Trunk Ports	N/A	Trans. 163	Trans. 163	N/A	Trans. 163
260 STP Port Terminations	N/A	Trans. 163	Trans. 163	N/A	Trans. 163
299 Total Traffic Sensitive	Trans. 163	N/A	N/A	Trans. 163	N/A
<u>Trunking Basket</u>					
310 Tandem Switched Transport	N/A	Trans. 163	Trans. 163	N/A	Trans. 163
320 VoiceGrade - Switched	N/A	Trans. 163	Trans. 163	N/A	Trans. 163
340 High Cap & Other - Switched	N/A	Trans. 163	Trans. 163	N/A	Trans. 163
350 DS-1 SubCat - Switched	N/A	Trans. 163	Trans. 163	N/A	Trans. 163
360 DS-3 SubCat - Switched	N/A	Trans. 163	Trans. 163	N/A	Trans. 163
499 Total Trunking	Trans. 163	N/A	N/A	Trans. 163	N/A
<u>Special Access Basket</u>					
720 VG/WATS, Met, Tgh - Special	N/A	Trans. 163	Trans. 163	N/A	Trans. 163
730 Audio & Video	N/A	Trans. 163	Trans. 163	N/A	Trans. 163
740 High Cap & DDS - Special	N/A	Trans. 163	Trans. 163	N/A	Trans. 163
750 DS-1 SubCat - Special	N/A	Trans. 163	Trans. 163	N/A	Trans. 163
760 DS-3 SubCat - Special	N/A	Trans. 163	Trans. 163	N/A	Trans. 163
899 Total Special Access	Trans. 163	N/A	N/A	Trans. 163	N/A

Services Outside of Price Cap

Company Name: Citizens Telecommunications Companies

Filing Date: 05/01/06

Rate Element Detail

Tariff Section

Special Construction/ICBs

Special Construction Charge--NonRecurring

FCC #1 10.2.8(C)

Collocation/Interconnection

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

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

Packet Services

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

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

Switched Access Elements

Special Access Elements

End User Charges

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

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

Gov't Services

Miscellaneous/Other

Grandfathered Services -Recurring

FCC #1 18.2

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

5/1/06 Letter Filing
Exhibit 4-2

Services Outside of Price Cap

Company Name: Citizens Telecommunications Companies

Filing Date: 04/30/04

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*
7/06 Local Switching to Common Line Pooling Calculations

Letter Filing 5/1/06
Exhibit H-1
Page 1 of 1

	2004 Access	LS Shift to CL		ShortFall	ShortFall	
	Lines	Rev / Line	Revenue	Reversal / Line	Reversal	
	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)	10,139,937	\$0.6094	\$6,179,226	\$0.2767	\$2,805,692
2	Citizens Rate Group 2 (CTC2)	1,670,153	\$1.1435	\$1,909,799	\$0.2889	\$482,583
3	Citizens Rate Group 3 (CTC3)	255,796	\$1.7984	\$460,036	\$0.8132	\$208,025
4	Citizens Rate Group 4 (CTC4)	3,378,337	\$0.5332	\$1,801,459	\$0.0649	\$219,109
5	Frontier Telephone of Rochester (RTNY)	4,583,853	\$0.0976	\$447,188	(\$0.9030)	(\$4,139,442)
6	Frontier Communications of MN & IA (VITC)	2,158,713	\$1.3454	\$2,904,318	\$0.3654	\$788,765
7	Frontier Tier 2 Companies (RTCS)	2,967,213	\$1.1362	\$3,371,448	(\$0.0711)	(\$210,826)
8	Total	25,154,002		\$17,073,473		\$153,906

* 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 2006 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. 163, Exhibit H-1, Column Q.