

Citizens Telecommunications Companies - Group #1

Summary of Exogenous Costs

Excluding ATS Targeting

Trans. 167

Exhibit 1.1-1

Page 1 of 1

		<u>Quantity</u>	<u>Source / Comments</u>
CMT Basket			
1	Regulatory Fees	12,006	Exhibit 1.1-4, Line 13
2	TRS Costs	(28,159)	Exhibit 1.1-5, Line 13
3	NANPA	1,378	Exhibit 1.1-6, Line 13
4	Total Common Line	(14,775)	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

Trans. 167
Exhibit 1.1-2
Page 1 of 2

	<u>Quantity</u>	<u>Source / Comments</u>
Traffic Sensitive Basket		
Database Access Band Undesignated		
1 Reg Fees	0	Exhibit 1.1-4, 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

Trans. 167
Exhibit 1.1-2
Page 2 of 2

	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

Trans. 167
Exhibit 1.1-3
Page 1 of 1

	<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. 167
Exhibit 1.1-4
Page 1 of 2

	<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

Trans. 167
Exhibit 1.1-4
Page 2 of 2

	<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 #1Calculation of Exogenous Adjustment
For Telecommunications Relay ServiceTrans. 167
Exhibit 1.1-5
Page 1 of 2

	<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	0.00494	Public Notice, DA 06-1031, released May 12, 2006
6 TRS Costs for Price Caps	430,505	Line 5 * Line 4
7 TRS Exogenous Cost Change	(28,159)	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

Trans. 167
Exhibit 1.1-5
Page 2 of 2

	<u>Quantity</u>	<u>Source / Comments</u>
TRS Exogenous Cost Change Allocation:		
13 CMT Basket	(28,159)	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	(28,159)	Line 13 + Line 16 + Line 17

Citizens Telecommunications Companies - Group #1Calculation of Exogenous Adjustment
For NANPA PaymentsTrans. 167
Exhibit 1.1-6
Page 1 of 2

	<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	0.0000210	Public Notice, DA 06-1000, released May 9, 2006
6 NANPA Costs Attributable to Price Caps	1,830	Line 5 * Line 4
7 NANPA Exogenous Cost Change	1,378	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

Trans. 167
Exhibit 1.1-6
Page 2 of 2

	<u>Quantity</u>	<u>Source / Comments</u>
NANPA Exogenous Change Allocation:		
13 CMT Basket	1,378	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	1,378	Line 13 + Line 16 + Line 17

Citizens Telecommunications Companies - Group #2

Summary of Exogenous Costs

Excluding ATS Targeting

Trans. 167

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	1,691	Exhibit 1.2-5, Line 13
3	NANPA	197	Exhibit 1.2-6, Line 13
4	Total Common Line	6,133	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

Trans. 167
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

Trans. 167
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

Trans. 167
Exhibit 1.2-3
Page 1 of 1

	<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. 167
Exhibit 1.2-4
Page 1 of 2

	<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

Trans. 167
Exhibit 1.2-4
Page 2 of 2

	<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 #2Calculation of Exogenous Adjustment
For Telecommunications Relay ServiceTrans. 167
Exhibit 1.2-5
Page 1 of 2

	<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	0.00494	Public Notice, DA 06-1031, released May 12, 2006
6 TRS Costs for Price Caps	59,784	Line 5 * Line 4
7 TRS Exogenous Cost Change	1,691	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

Trans. 167
Exhibit 1.2-5
Page 2 of 2

	<u>Quantity</u>	<u>Source / Comments</u>
TRS Exogenous Cost Change Allocation:		
13 CMT Basket	1,691	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	1,691	Line 13 + Line 16 + Line 17

Citizens Telecommunications Companies - Group #2Calculation of Exogenous Adjustment
For NANPA PaymentsTrans. 167
Exhibit 1.2-6
Page 1 of 2

	Quantity	Source / Comments
1 NANPA Payments Embedded in Rates	57	Trans. 163, Exhibit 1.2-6
2 NANPA Funding Base--Interstate EU Revei	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	0.0000210	Public Notice, DA 06-1000, released May 9, 2006
6 NANPA Costs Attributable to Price Caps	254	Line 5 * Line 4
7 NANPA Exogenous Cost Change	197	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

Trans. 167
Exhibit 1.2-6
Page 2 of 2

	<u>Quantity</u>	<u>Source / Comments</u>
NANPA Exogenous Change Allocation:		
13 CMT Basket	197	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	197	Line 13 + Line 16 + Line 17

Citizens Telecommunications Companies - Group #3

Summary of Exogenous Costs

Excluding ATS Targeting

Trans. 167

Exhibit 1.3-1

Page 1 of 1

		<u>Quantity</u>	<u>Source / Comments</u>
CMT Basket			
1	Regulatory Fees	123	Exhibit 1.3-4, Line 13
2	TRS Costs	(680)	Exhibit 1.3-5, Line 13
3	NANPA	24	Exhibit 1.3-6, Line 13
4	Total Common Line	(533)	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 16
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 17
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

Trans. 167

Exhibit 1.3-2

Page 1 of 2

	<u>Quantity</u>	<u>Source / Comments</u>
Traffic Sensitive Basket		
Database Access Band Undesignated		
1 Reg Fees	0	Exhibit 1.3-4, 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

Trans. 167
Exhibit 1.3-2
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 1.3-1, 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

Trans. 167
Exhibit 1.3-3
Page 1 of 1

	<u>Quantity</u>	<u>Source / Comments</u>
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. 167
Exhibit 1.3-4
Page 1 of 2

	<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

Trans. 167
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 ServiceTrans. 167
Exhibit 1.3-5
Page 1 of 2

	<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	0.00494	Public Notice, DA 06-1031, released May 12, 2006
6 TRS Costs for Price Caps	7,508	Line 5 * Line 4
7 TRS Exogenous Cost Change	(680)	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

Trans. 167
Exhibit 1.3-5
Page 2 of 2

	<u>Quantity</u>	<u>Source / Comments</u>
TRS Exogenous Cost Change Allocation:		
13 CMT Basket	(680)	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	(680)	Line 13 + Line 16 + Line 17

Citizens Telecommunications Companies - Group #3Calculation of Exogenous Adjustment
For NANPA PaymentsTrans. 167
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 Revei	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	0.0000210	Public Notice, DA 06-1000, released May 9, 2006
6 NANPA Costs Attributable to Price Caps	32	Line 5 * Line 4
7 NANPA Exogenous Cost Change	24	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

Trans. 167
Exhibit 1.3-6
Page 2 of 2

	<u>Quantity</u>	<u>Source / Comments</u>
NANPA Exogenous Change Allocation:		
13 CMT Basket	24	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	24	Line 13 + Line 16 + Line 17

Citizens Telecommunications Companies - Group #4

Summary of Exogenous Costs

Excluding ATS Targeting

Trans. 167

Exhibit 1.4-1

Page 1 of 1

		<u>Quantity</u>	<u>Source / Comments</u>
CMT Basket			
1	Regulatory Fees	6,184	Exhibit 1.4-4, Line 13
2	TRS Costs	(4,257)	Exhibit 1.4-5, Line 13
3	NANPA	454	Exhibit 1.4-6, Line 13
4	Total Common Line	2,382	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 16
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 17
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. 167
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 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

Trans. 167
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. 167
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. 167
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
3 Non-Price Cap Percentage	26.7773%	records
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

Trans. 167
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 #4Calculation of Exogenous Adjustment
For Telecommunications Relay ServiceTrans. 167
Exhibit 1.4-5
Page 1 of 2

	<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	0.00494	Public Notice, DA 06-1031, released May 12, 2006
6 TRS Costs for Price Caps	140,412	Line 5 * Line 4
7 TRS Exogenous Cost Change	(4,257)	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

Trans. 167
Exhibit 1.4-5
Page 2 of 2

	<u>Quantity</u>	<u>Source / Comments</u>
TRS Exogenous Cost Change Allocation:		
13 CMT Basket	(4,257)	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	(4,257)	Line 13 + Line 16 + Line 17

Citizens Telecommunications Companies - Group #4Calculation of Exogenous Adjustment
For NANPA PaymentsTrans. 167
Exhibit 1.4-6
Page 1 of 2

	Quantity	Source / Comments
1 NANPA Payments Embedded in Rates	142	Trans. 163, Exhibit 1.4-6
2 NANPA Funding Base--Interstate EU Revei	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	0.0000210	Public Notice, DA 06-1000, released May 9, 2006
6 NANPA Costs Attributable to Price Caps	597	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	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

Trans. 167
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. 167
Exhibit 2.1-1

	<u>Quantity</u>	<u>Source / Comments</u>
1 Total exogenous changes (delta Z)	(14,775)	Exhibit 1.1-1, Line 4
2 Total EUCL Lines	10,139,937	Base Period Demand
3 CMT Exogenous per line	-0.001457	Line 1 / Line 2
4 CMT Revenue per Line at time t-1	9.575286	Trans. 163
5 Exogenous Cost Change Factor	0.99984783	1 + (Line 3 / Line 4)
6 CMT Revenue per Line at time t	9.573829	Line 4 * Line 5

Citizens Telecommunications Companies - Group #1
Price Cap Index Calculation

Trans. 167
Exhibit 2.1-2

		(A) Traffic Sensitive	(B) Trunking	(C) Inter- exchange	(D) Special Access
	Source / Comments				
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	$W = (R + \text{Delta } Z) / R$	(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. 167

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

Trans. 167
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

Trans. 167
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	6,767,382	6,767,382	
105	LS Trunk Ports	Exhibit 3.1-8, LINE 6, Col. F	4,165,875	4,165,875	
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	4,531,116		4,531,116
160	VG Switched Transport	Exhibit 3.1-11, Line 8, Col. F	21,739		21,739
220	High Cap & Other Switched Transport	Exhibit 3.1-14, Line 6, Col. F	9,373,250		9,373,250
400	Total Traffic Sensitive-Related Revenue	Sum of Lines 100..220	24,859,362	10,933,257	13,926,104
410	Switched TS Revenue	Line 400, Col. C	10,933,257		
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

Trans. 167

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
				13,926,104	
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 #1
Calculation of Amount Targeted and Proposed ATS Rate

Trans. 167
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	24,859,362		10,933,257	13,926,104
1120 Proposed ATS Rate	Line 1110 / Exhibit 2.1-5 Ln 420 or 430	0.009484		0.004201	0.005283
1130 ATS Cap for this Annual Filing Period	Exhibit 2.1-5, Line 460	0.009484			

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

Trans. 167
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	7,553,665	7,553,665
110	NonPrimary Res & BRI ISDN Lines	Base period demand	433,887	433,887
120	MLB, Centrex, & PRI ISDN Lines	Base period demand	2,152,385	2,152,385
130	Total Local Exchange Lines	Sum of Lines 100..120	10,139,937	10,139,937
PICC Demand Inputs				
200	Total MLB & PRI ISDN PICCs	Base period demand	1,310,792	1,310,792
210	Total Bus. Centrex PICCs in groups > 9	Base period demand	331,780	331,780
220	Total Bus. Centrex Groups < 9 lines	Base period demand	60,390	60,390
MOU Demand Inputs				
300	Terminating Premium MOU	Base period demand	2,017,200,344	
310	Terminating Non-Premium MOU	Base period demand	0	
320	Terminating Chargeable MOU	Line 300 + 0.45 * Line 310	2,017,200,344	
330	Originating Premium MOU	Base period demand	585,638,811	
340	Originating Non-Premium MOU	Base period demand	0	
350	Originating Chargeable MOU	Line 330 + 0.45 * Line 340	585,638,811	
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. 167
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. 163	9.58	
450	Total CMT Exog Factor	Exhibit 2.1-1, Line 5	0.999848	
460	Proposed Max CMT Revenue per Line	Line 440 * Line 450	9.57	
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	97,078,018	
610	Max Allowable PR, Lifeline, SLB Revenue	Line 100 * Line 500	49,098,823	
620	Max Allowable NonPrim Res, BRI Rev.	Line 110 * Line 510	3,037,209	
630	Max Allowable MLB, PRI, Ctx Revenue	Line 120 * Line 520	19,801,942	
640	Total Max Allowable EUCL Revenue	Sum of Lines 610..630	71,937,974	
650	Remaining CMT Revenue (Over-recovery)	Line 600 - Line 640	25,140,045	
652	Maximum Allowable PICC Revenue	Ln 430 * (Ln 200 + Ln 210 / 9 + Ln 220)	6,068,681	
660	Total USAC Receipts (at t)	Exhibit 3.1-2, Line 35	22,337,089	
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	2,802,956	
685	Proposed Maximum CMT Revenue per Line	Ln 460 * (1 - (665 / Ln 130) / Ln 460)	9.57	

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

Trans. 167
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	2,802,956	
820	MLB PICC Target Rate	Line 810 / (Ln 200 + Ln 210 / 9 + Ln 220)	1.990670	
830	Maximum Average MLB PICC rate	Min of Line 800, Line 820	1.990670	
840	Maximum MLB PICC Revenue	Line 830 * Ln 200	2,609,354	
850	Maximum Centrex PICC Revenue	Line 830 * (Ln 210 / 9 + Ln 220)	193,602	
860	Total Maximum PICC Revenue	Line 840 + Line 850	2,802,956	
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. 167

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. 167
Exhibit 2.1-10
Page 1 of 1

	Source / Comments	Amount
100 Pooling Amount	Exhibit 2.1-11, Line 3	6,179,226
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	19,801,942
160 Remaining Pooled Revenue	Line 100 - Line 140	6,179,226
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	1.99
190 MLB PICC Revenue Below Cap	(Ln 170 - Ln 180) * base year demand	3,265,725
200 Pooling Revenue from MLB PICC Rate	Min of Ln 160, Ln 190	3,265,725
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	6,068,681
400 Unrecoverable Pool Revenues	Line 160 - Line 200	2,913,502

Citizens Telecommunications Companies - Group #1
Source of Pooled Revenues

Trans. 167
Exhibit 2.1-11
Page 1 of 1

	Source / Comments	Amount
1	Revenue to Pool from this Tariff Unit Exhibit H-1	6,179,226
2	Shortfall Received from other Tariff Units Exhibit H-1	0
3	Pool Revenue to Recover in this Tariff Unit Line 1 + Line 2	6,179,226

Citizens Telecommunications Companies - Group #2Trans. 167
Exhibit 2.2-1

	<u>Quantity</u>	<u>Source / Comments</u>
1 Total exogenous changes (delta Z)	6,133	Exhibit 1.2-1, Line 4
2 Total EUCL Lines	1,670,153	Base Period Demand
3 CMT Exogenous per line	0.003672	Line 1 / Line 2
4 CMT Revenue per Line at time t-1	13.834527	Trans. 163
5 Exogenous Cost Change Factor	1.00026545	1 + (Line 3 / Line 4)
6 CMT Revenue per Line at time t	13.838199	Line 4 * Line 5

Citizens Telecommunications Companies - Group #2

Price Cap Index Calculation

Traffic Sensitive Price Cap Basket

Trans. 167

Exhibit 2.2-2

		(A) Traffic Sensitive	(B) Trunking	(C) Inter- exchange	(D) Special Access
	Source / Comments				
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

Trans. 167

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

Trans. 167
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

Trans. 167
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	1,875,617	1,875,617	
105	LS Trunk Ports	Exhibit 3.2-8, Line 6, Col. F	629,445	629,445	
110	Info Surcharge	Exhibit 3.2-4, Line 3, Col. F	0	0	
115	STP Ports	Exhibit 3.2-9, Line 2, Col. F	0	0	
130	Tandem Switched Transport	Exhibit 3.2-10, Line 8, Col. F	847,595		847,595
160	VG Switched Transport	Exhibit 3.2-11, Line 7, Col. F	50,463		50,463
220	High Cap & Other Switched Transport	Exhibit 3.2-14, Line 6, Col. F	1,500,154		1,500,154
400	Total Traffic Sensitive-Related Revenue	Sum of Lines 100..220	4,903,274	2,505,062	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

 Trans. 167
 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
				2,398,212	
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 #2
Calculation of Amount Targeted and Proposed ATS Rate

Trans. 167
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	4,903,274		2,505,062	2,398,212
1120 Proposed ATS Rate	Line 1110 / Exhibit 2.2-5 Ln 420 or 430	0.009534		0.004871	0.004663
1130 ATS Cap for this Annual Filing Period	Exhibit 2.2-5, Line 460	0.009534			

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

Trans. 167
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	1,209,142	1,209,142
110	NonPrimary Res & BRI ISDN Lines	Base period demand	59,930	59,930
120	MLB, Centrex, & PRI ISDN Lines	Base period demand	401,081	401,081
130	Total Local Exchange Lines	Sum of Lines 100..120	1,670,153	1,670,153
PICC Demand Inputs				
200	Total MLB & PRI ISDN PICCs	Base period demand	264,092	264,092
210	Total Bus. Centrex PICCs in groups > 9	Base period demand	49,064	49,064
220	Total Bus. Centrex Groups < 9 lines	Base period demand	9,000	9,000
MOU Demand Inputs				
300	Terminating Premium MOU	Base period demand	416,600,714	
310	Terminating Non-Premium MOU	Base period demand	0	
320	Terminating Chargeable MOU	Line 300 + 0.45 * Line 310	416,600,714	
330	Originating Premium MOU	Base period demand	97,703,749	
340	Originating Non-Premium MOU	Base period demand	0	
350	Originating Chargeable MOU	Line 330 + 0.45 * Line 340	97,703,749	
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. 167
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. 163		
		13.83		
450	Total CMT Exog Factor	Exhibit 2.2-1, Line 5		
		1.000265		
460	Proposed Max CMT Revenue per Line	Line 440 * Line 450		
		13.84		
	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		
		23,111,910		
610	Max Allowable PR, Lifeline, SLB Revenue	Line 100 * Line 500		
		7,859,423		
620	Max Allowable NonPrim Res, BRI Rev.	Line 110 * Line 510		
		419,510		
630	Max Allowable MLB, PRI, Ctx Revenue	Line 120 * Line 520		
		3,689,945		
640	Total Max Allowable EUCL Revenue	Sum of Lines 610..630		
		11,968,878		
650	Remaining CMT Revenue (Over-recovery)	Line 600 - Line 640		
		11,143,032		
652	Maximum Allowable PICC Revenue	Ln 430 * (Ln 200 + Ln 210 / 9 + Ln 220)		
		1,200,521		
660	Total USAC Receipts (at t)	Exhibit 3.2-2, Line 23		
		8,026,375		
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		
		3,116,657		
685	Proposed Maximum CMT Revenue per Line	Ln 460 * (1 - (665 / Ln 130) / Ln 460)		
		13.84		

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

Trans. 167
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	3,116,657	
820	MLB PICC Target Rate	Line 810 / (Ln 200 + Ln 210 / 9 + Ln 220)	11.189135	
830	Maximum Average MLB PICC rate	Min of Line 800, Line 820	4.310000	
840	Maximum MLB PICC Revenue	Line 830 * Ln 200	1,138,237	
850	Maximum Centrex PICC Revenue	Line 830 * (Ln 210 / 9 + Ln 220)	62,285	
860	Total Maximum PICC Revenue	Line 840 + Line 850	1,200,521	
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	1,916,136	
960	Maximum CCL Orig Rate	Min of Line 940, Ln 950 / Ln 350	0.01961169	
970	Maximum CCL Term Rate	(Ln 950 - Ln 960 * Ln 350) / Ln 320	0.00000000	
980	Maximum Orig CCL Revenue	Line 960 * Line 350	1,916,136	
990	Maximum Term CCL Revenue	Line 970 * Line 320	0	
995	Total Max CCL Revenue	Line 980 + Line 990	1,916,136	
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. 167

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. 167
Exhibit 2.2-10
Page 1 of 1

	Source / Comments	Amount
100 Pooling Amount	Exhibit 2.2-11, Line 3	1,909,799
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	3,689,945
160 Remaining Pooled Revenue	Line 100 - Line 140	1,909,799
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	1,200,521
400 Unrecoverable Pool Revenues	Line 160 - Line 200	1,909,799

Citizens Telecommunications Companies - Group #2
Source of Pooled Revenues

Trans. 167
Exhibit 2.2-11
Page 1 of 1

	Source / Comments	Amount
1	Revenue to Pool from this Tariff Unit Exhibit H-1	1,909,799
2	Shortfall Received from other Tariff Units Exhibit H-1	0
3	Pool Revenue to Recover in this Tariff Unit Line 1 + Line 2	1,909,799

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

Trans. 167
Exhibit 2.3-1

	<u>Quantity</u>	<u>Source / Comments</u>
1 Total exogenous changes (delta Z)	(533)	Exhibit 1.3-1, Line 4
2 Total EUCL Lines	255,796	Base Period Demand
3 CMT Exogenous per line	-0.002084	Line 1 / Line 2
4 CMT Revenue per Line at time t-1	4.176035	Trans. 163
5 Exogenous Cost Change Factor	0.99950097	1 + (Line 3 / Line 4)
6 CMT Revenue per Line at time t	4.173951	Line 4 * Line 5

Citizens Telecommunications Companies - Group #3
Price Cap Index Calculation

Trans. 167
Exhibit 2.3-2

		(A) Traffic Sensitive	(B) Trunking	(C) Inter- exchange	(D) Special Access
	Source / Comments				
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	$W = (R + \text{Delta } Z) / R$	(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. 167

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

Trans. 167
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

Trans. 167
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		284,354	
105	LS Trunk Ports	Exhibit 3.3-8, Line 6, Col. F		40,269	
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			31,548
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			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			
415	Switched Transport Revenue	Line 400, Col. D			
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

Trans. 167

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	1,710,863	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	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. 167
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	371,981		324,623	47,358
1120 Proposed ATS Rate	Line 1110 / Exhibit 2.3-5 Ln 420 or 430	0.009281		0.008100	0.001182
1130 ATS Cap for this Annual Filing Period	Exhibit 2.3-5, Line 460	0.009281			

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

Trans. 167
Exhibit 2.3-8
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	218,740	218,740
110	NonPrimary Res & BRI ISDN Lines	Base period demand	7,106	7,106
120	MLB, Centrex, & PRI ISDN Lines	Base period demand	29,950	29,950
130	Total Local Exchange Lines	Sum of Lines 100..120	255,796	255,796
PICC Demand Inputs				
200	Total MLB & PRI ISDN PICCs	Base period demand	27,370	27,370
210	Total Bus. Centrex PICCs in groups > 9	Base period demand	1,351	1,351
220	Total Bus. Centrex Groups < 9 lines	Base period demand	369	369
MOU Demand Inputs				
300	Terminating Premium MOU	Base period demand	31,060,968	
310	Terminating Non-Premium MOU	Base period demand	0	
320	Terminating Chargeable MOU	Line 300 + 0.45 * Line 310	31,060,968	
330	Originating Premium MOU	Base period demand	9,017,701	
340	Originating Non-Premium MOU	Base period demand	0	
350	Originating Chargeable MOU	Line 330 + 0.45 * Line 340	9,017,701	
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. 167
Exhibit 2.3-8
Page 2 of 3

		(A) Total	(B) No Zone / Zone A	(C) Zone B
	Source / Comments			
440	Current Max CMT Revenue Per Line	Trans. 163		
		4.18		
450	Total CMT Exog Factor	Exhibit 2.3-1, Line 5		
		0.999501		
460	Proposed Max CMT Revenue per Line	Line 440 * Line 450		
		4.17		
	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		
		4.17		
510	NonPrimary Res/BRI EUCL Cap	Min of Ln 410, (Max of Ln 460,470)		
		4.17		
520	MLB, PRI, & Centrex EUCL Cap	Min of Ln 420, (Max of Ln 460,480)		
		4.17		
	CMT Rev vs. EUCL Rev at Max Allowable Rates			
600	Proposed Maximum CMT Revenue	Line 130 * Line 460		
		1,067,680		
610	Max Allowable PR, Lifeline, SLB Revenue	Line 100 * Line 500		
		913,010		
620	Max Allowable NonPrim Res, BRI Rev.	Line 110 * Line 510		
		29,660		
630	Max Allowable MLB, PRI, Ctx Revenue	Line 120 * Line 520		
		125,010		
640	Total Max Allowable EUCL Revenue	Sum of Lines 610..630		
		1,067,680		
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)		
		120,202		
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)		
		4.17		

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

Trans. 167
Exhibit 2.3-8
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	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. 167

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	1,067,680
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	1,067,680
CALLS Maximum Allowable EUCL Rates			
200	Primary Res/SLB EUCL Cap	Exhibit 2.3-8, Line 500	4.17
210	NonPrimary Res/BRI EUCL Cap	Exhibit 2.3-8, Line 510	4.17
220	MLB, PRI, & Centrex EUCL Cap	Exhibit 2.3-8, Line 520	4.17
Final EUCL Rates			
400	Primary Res/SLB EUCL Rate	input	4.17
410	NonPrimary Res/BRI EUCL Rate	input	4.17
420	MLB, PRI, & Centrex EUCL Rate	input	4.17
Final EUCL Revenue			
500	Primary Res/SLB EUCL Revenue	Line 400 * Exhibit 2.3-8, Line 100	913,010
510	NonPrimary Res/BRI EUCL Revenue	Line 410 * Exhibit 2.3-8, Line 110	29,660
520	MLB, PRI, & Centrex EUCL Revenue	Line 420 * Exhibit 2.3-8, Line 120	125,010
530	Total EUCL Revenue	Sum of Lines 500..520	1,067,680
600	Under (Over) Recovery	Line 530 - Line 130	0

Citizens Telecommunications Companies - Group #3

Allocation of Pooled Revenues

Trans. 167
 Exhibit 2.3-10
 Page 1 of 1

	Source / Comments	Amount
100 Pooling Amount	Exhibit 2.3-11, Line 3	460,036
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	4.17
130 MLB, PRI, & Centrex Revenue below Cap	(Line 110 - Line 120) * MLB Lines	150,530
140 Pooling Revenue from MBL EUCLs	Min of Line 130, Line 100	150,530
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	275,540
160 Remaining Pooled Revenue	Line 100 - Line 140	309,505
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	120,202
200 Pooling Revenue from MLB PICC Rate	Min of Ln 160, Ln 190	120,202
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	120,202
400 Unrecoverable Pool Revenues	Line 160 - Line 200	189,303

Citizens Telecommunications Companies - Group #3
Source of Pooled Revenues

Trans. 167
Exhibit 2.3-11
Page 1 of 1

	Source / Comments	Amount
1	Revenue to Pool from this Tariff Unit Exhibit H-1	460,036
2	Shortfall Received from other Tariff Units Exhibit H-1	0
3	Pool Revenue to Recover in this Tariff Unit Line 1 + Line 2	460,036

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

Trans. 167
Exhibit 2.4-1

	<u>Quantity</u>	<u>Source / Comments</u>
1 Total exogenous changes (delta Z)	2,382	Exhibit 1.4-1, Line 4
2 Total EUCL Lines	3,378,337	Base Period Demand
3 CMT Exogenous per line	0.000705	Line 1 / Line 2
4 CMT Revenue per Line at time t-1	8.079206	Trans. 163
5 Exogenous Cost Change Factor	1.00008726	1 + (Line 3 / Line 4)
6 CMT Revenue per Line at time t	8.079911	Line 4 * Line 5

Citizens Telecommunications Companies - Group #4
Price Cap Index Calculation

Trans. 167
Exhibit 2.4-2

		(A) Traffic Sensitive	(B) Trunking	(C) Inter- exchange	(D) Special Access
	Source / Comments				
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	$W = (R + \text{Delta } Z) / R$	(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. 167
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

Trans. 167
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

Trans. 167
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	4,354,339	4,354,339	
105	LS Trunk Ports	Exhibit 3.4-8, Line 5, Col. F	1,189,426	1,189,426	
110	Info Surcharge	Exhibit 3.4-4, Line 1, Col. F	2,683	2,683	
115	STP Ports	Exhibit 3.4-9, Line 2, Col. F	0	0	
130	Tandem Switched Transport	Exhibit 3.4-10, Line 8, Col. F	804,263		804,263
160	VG Switched Transport	Exhibit 3.4-11, Line 7, Col. F	47,170		47,170
220	High Cap & Other Switched Transport	Exhibit 3.4-14, Line 6, Col. F	552,091		552,091
400	Total Traffic Sensitive-Related Revenue	Sum of Lines 100..220	6,949,971	5,546,447	1,403,524
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

Trans. 167
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
				1,404,818	
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 #4
Calculation of Amount Targeted and Proposed ATS Rate

Trans. 167
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	6,949,971		5,546,447	1,403,524
1120 Proposed ATS Rate	Line 1110 / Exhibit 2.4-5 Ln 420 or 430	0.010231		0.008165	0.002066
1130 ATS Cap for this Annual Filing Period	Exhibit 2.4-5, Line 460	0.010231			

Citizens Telecommunications Companies - Group #4

Calculation of EUCL Limits, PICC Rates, and CCL Rates

Trans. 167

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	2,612,078	2,612,078
110	NonPrimary Res & BRI ISDN Lines	Base period demand	126,048	126,048
120	MLB, Centrex, & PRI ISDN Lines	Base period demand	640,211	640,211
130	Total Local Exchange Lines	Sum of Lines 100..120	3,378,337	3,378,337
PICC Demand Inputs				
200	Total MLB & PRI ISDN PICCs	Base period demand	533,323	533,323
210	Total Bus. Centrex PICCs in groups > 9	Base period demand	34,638	34,638
220	Total Bus. Centrex Groups < 9 lines	Base period demand	11,006	11,006
MOU Demand Inputs				
300	Terminating Premium MOU	Base period demand	526,460,655	
310	Terminating Non-Premium MOU	Base period demand	0	
320	Terminating Chargeable MOU	Line 300 + 0.45 * Line 310	526,460,655	
330	Originating Premium MOU	Base period demand	152,843,416	
340	Originating Non-Premium MOU	Base period demand	0	
350	Originating Chargeable MOU	Line 330 + 0.45 * Line 340	152,843,416	
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. 167
Exhibit 2.4-8
Page 2 of 3

		(A) Total	(B) No Zone / Zone A	(C) Zone B
440	Current Max CMT Revenue Per Line	Trans. 163	8.08	
450	Total CMT Exog Factor	Exhibit 2.4-1, Line 5	1.000087	
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	27,296,663	
610	Max Allowable PR, Lifeline, SLB Revenue	Line 100 * Line 500	16,978,507	
620	Max Allowable NonPrim Res, BRI Rev.	Line 110 * Line 510	882,336	
630	Max Allowable MLB, PRI, Ctx Revenue	Line 120 * Line 520	5,609,784	
640	Total Max Allowable EUCL Revenue	Sum of Lines 610..630	23,470,627	
650	Remaining CMT Revenue (Over-recovery)	Line 600 - Line 640	3,826,036	
652	Maximum Allowable PICC Revenue	Ln 430 * (Ln 200 + Ln 210 / 9 + Ln 220)	2,362,644	
660	Total USAC Receipts (at t)	Exhibit 3.4-2, Line 11	2,771,133	
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	1,054,903	
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. 167
Exhibit 2.4-8
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	1,054,903	
820	MLB PICC Target Rate	Line 810 / (Ln 200 + Ln 210 / 9 + Ln 220)	1.924383	
830	Maximum Average MLB PICC rate	Min of Line 800, Line 820	1.924383	
840	Maximum MLB PICC Revenue	Line 830 * Ln 200	1,026,318	
850	Maximum Centrex PICC Revenue	Line 830 * (Ln 210 / 9 + Ln 220)	28,585	
860	Total Maximum PICC Revenue	Line 840 + Line 850	1,054,903	
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. 167

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. 167

Exhibit 2.4-10

Page 1 of 1

	Source / Comments	Amount
100 Pooling Amount	Exhibit 2.4-11, Line 3	1,801,459
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	280,157
140 Pooling Revenue from MBL EUCLs	Min of Line 130, Line 100	280,157
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	5,889,941
160 Remaining Pooled Revenue	Line 100 - Line 140	1,521,301
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	1,307,741
200 Pooling Revenue from MLB PICC Rate	Min of Ln 160, Ln 190	1,307,741
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	2,362,644
400 Unrecoverable Pool Revenues	Line 160 - Line 200	213,560

Citizens Telecommunications Companies - Group #4
Source of Pooled Revenues

Trans. 167
Exhibit 2.4-11
Page 1 of 1

	Source / Comments	Amount
1	Revenue to Pool from this Tariff Unit Exhibit H-1	1,801,459
2	Shortfall Received from other Tariff Units Exhibit H-1	0
3	Pool Revenue to Recover in this Tariff Unit Line 1 + Line 2	1,801,459

Citizens Telecommunications Companies - Group #1

CMT Basket

Rate Element Detail

Trans. 167

Exhibit 3.1-1

Rate Elements	base period demand 2005 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.	7,034,313	6.50	6.50	6.50	6.50	\$45,723,035	\$45,723,035	\$45,723,035	\$45,723,035
2 EUCL - Lifeline	519,352	6.50	6.50	6.50	6.50	\$3,375,788	\$3,375,788	\$3,375,788	\$3,375,788
3 EUCL - Secondary Residence	429,984	7.00	7.00	7.00	7.00	\$3,009,888	\$3,009,888	\$3,009,888	\$3,009,888
4 EUCL - BRI ISDN	3,903	7.00	7.00	7.00	7.00	\$27,321	\$27,321	\$27,321	\$27,321
5 EUCL - MLB & Centrex incl. Coin, excl. BRI ISDN	2,145,380	9.20	9.20	9.20	9.20	\$19,737,496	\$19,737,496	\$19,737,496	\$19,737,496
6 EUCL - PRI ISDN	1,401	46.00	46.00	46.00	46.00	\$64,446	\$64,446	\$64,446	\$64,446
7 EUCL - Special Access Surcharge	2,177	25.00	25.00	25.00	25.00	\$54,425	\$54,425	\$54,425	\$54,425
8 Port - BRI ISDN	3,903	6.91	6.91	6.91	6.91	\$26,970	\$26,970	\$26,970	\$26,970
9 Port - PRI ISDN	1,401	59.21	59.21	59.21	59.21	\$82,953	\$82,953	\$82,953	\$82,953
10 Subtotal EUCL Lines or Revenue	10,139,937					\$72,102,321	\$72,102,321	\$72,102,321	\$72,102,321
11 PICC - MLB incl. Coin	1,307,452	4.31	4.31	4.31	4.31	\$5,635,118	\$5,635,118	\$5,635,118	\$5,635,118
12 PICC - Centrex (groups of 9+ lines)	331,780	0.48	0.48	0.48	0.48	\$158,886	\$158,886	\$158,886	\$158,886
13 PICC - Centrex (groups of 8 lines)	21,584	0.54	0.54	0.54	0.54	\$11,628	\$11,628	\$11,628	\$11,628
14 PICC - Centrex (groups of 7 lines)	22,194	0.62	0.62	0.62	0.62	\$13,665	\$13,665	\$13,665	\$13,665
15 PICC - Centrex (groups of 6 lines)	29,012	0.72	0.72	0.72	0.72	\$20,840	\$20,840	\$20,840	\$20,840
16 PICC - Centrex (groups of 5 lines)	31,365	0.86	0.86	0.86	0.86	\$27,037	\$27,037	\$27,037	\$27,037
17 PICC - Centrex (groups of 4 lines)	41,427	1.08	1.08	1.08	1.08	\$44,638	\$44,638	\$44,638	\$44,638
18 PICC - Centrex (groups of 3 lines)	40,878	1.44	1.44	1.44	1.44	\$58,728	\$58,728	\$58,728	\$58,728
19 PICC - Centrex (groups of 2 lines)	38,861	2.16	2.16	2.16	2.16	\$83,745	\$83,745	\$83,745	\$83,745
20 PICC - PRI ISDN	668	21.55	21.55	21.55	21.55	\$14,395	\$14,395	\$14,395	\$14,395
21 Subtotal PICC Lines or Revenue	1,865,221					\$6,068,681	\$6,068,681	\$6,068,681	\$6,068,681
22 CCL Premium Terminating MOU	2,017,200,344	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	585,638,811	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	2,602,839,155					\$0	\$0	\$0	\$0
27 Total CMT Basket Revenues excluding USAC Receipts						\$78,171,002	\$78,171,002	\$78,171,002	\$78,171,002
28 USAC Receipts	10,139,937					\$22,139,978	\$22,139,978	\$22,337,089	\$22,337,089
29 CMT per line Revenues						\$100,146,633	\$100,146,633	\$100,343,743	\$100,343,743
30 Other CMT revenues						\$164,348	\$164,348	\$164,348	\$164,348
31 Total CMT Basket Revenues including USAC Receipts						\$100,310,981	\$100,310,981	\$100,508,091	\$100,508,091
32 Pooling Revenues Included in CMT per line Revenues						\$0	\$0	\$3,265,725	\$3,265,725
33 Total CMT Lines/CMT Rev. Per Line Excl. Pooling	10,139,937					9.876455	9.876455	9.573829	9.573829

Citizens Telecommunications Companies - Group #1

CMT Basket

USAC Support Detail

Trans. 167

Exhibit 3.1-2

Type of Support/Study Area		COSA A	base period demand 2005 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	368,119	1.8262	2.9608	672,259	1,089,927
2	Crandon Tel - WI	CTCR	27,759	3.4395	3.1639	95,477	87,827
3	CTC WV - Rural	CTCW	394,645	4.9740	5.0030	1,962,964	1,974,409
4	CTC WV - Urban	CTGW	810,698	3.8599	3.8162	3,129,213	3,093,786
5	Headwaters Tel - WI	CTHW	60,990	0.0000	0.0000	0	0
6	CTC Idaho	CTID	212,930	7.1083	7.1309	1,513,570	1,518,383
7	CTC Montana	CTMT	75,491	4.5177	4.5291	341,046	341,906
8	CTC NY - Red Hook	CTRH	147,637	0.6529	0.6636	96,392	97,972
9	Rib Lake Tel - WI	CTRL	14,263	2.5700	2.3513	36,656	33,537
10	Rhineland Tel - WI	CTRN	117,282	0.0000	0.0000	0	0
11	CTC Tennessee	CTTN	618,704	0.6149	0.6124	380,441	378,894
12	CTC NY - Upstate	CTUP	2,480,870	2.1300	2.1382	5,284,253	5,304,596
13	CTC Utah	CTUT	190,032	4.1176	4.1290	782,476	784,642
14	CTC NY - Western Counties	CTWC	281,491	3.2856	3.2950	924,867	927,513
15	CTC California - Shasta	CUCA	1,232,386	3.2540	3.2653	4,010,184	4,024,110
16	CU Rural Tel AZ - Mohave	CURA	954,255	1.7797	1.7906	1,698,288	1,708,689
17	Total Residence & Single Line Business		7,987,552			20,928,086	21,366,190
Multiline Business							
18	CTC White Mountains - AZ	CTAZ	113,866	1.5796	0.0000	179,863	0
19	Crandon Tel - WI	CTCR	12,649	0.0000	0.0000	0	0
20	CTC WV - Rural	CTCW	60,425	2.1764	2.2234	131,509	134,349
21	CTC WV - Urban	CTGW	241,847	0.6878	0.3963	166,342	95,844
22	Headwaters Tel - WI	CTHW	3,345	0.0000	0.0000	0	0
23	CTC Idaho	CTID	45,305	4.7915	4.8136	217,079	218,080
24	CTC Montana	CTMT	17,357	2.2009	2.2119	38,201	38,392
25	CTC NY - Red Hook	CTRH	41,881	0.0000	0.0000	0	0
26	Rib Lake Tel - WI	CTRL	1,761	0.0000	0.0000	0	0
27	Rhineland Tel - WI	CTRN	60,973	0.0000	0.0000	0	0
28	CTC Tennessee	CTTN	213,889	0.0000	0.0000	0	0
29	CTC NY - Upstate	CTUP	614,917	0.0000	0.0000	0	0
30	CTC Utah	CTUT	69,178	1.8008	1.8117	124,576	125,330
31	CTC NY - Western Counties	CTWC	49,175	0.9688	0.9901	47,641	48,688
32	CTC California - Shasta	CUCA	327,232	0.9372	0.9480	306,682	310,216
33	CU Rural Tel AZ - Mohave	CURA	278,585	0.0000	0.0000	0	0
34	Total Multiline Business		2,152,385			1,211,892	970,899
35	Total for Tariff Unit		10,139,937			22,139,978	22,337,089

Trans. 167
Exhibit 3.1-3

Exhibit 3.1-3

	base period volumes 2005	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	1,780,589	0.00260000	0.00260000	0.00260000	4,630	4,630	4,630	
2 LS2 Premium Local Switching per Minute	2,601,058,566	0.00260000	0.00260000	0.00260000	6,762,752	6,762,752	6,762,752	
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	389.01	50.00	50.00	50.00	19,451	19,451	19,451	
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	4,575	0.20	0.20	0.20	915	915	915	
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 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					\$6,787,747	\$6,787,747	\$6,787,747	
SBI Calculation:								
28 SBI(py) = SBI on last day of previous tariff year	Source / Comments:							19.8573
29 Proposed PCI (Non-Exogenous Only)	Trans. 163							24.4118
30 PCI(py) = PCI on last day of previous tariff year	Exhibit 2.1-2, Line 11							24.4118
31 SBI Upper(t-1)	Trans. 163							20.8502
32 ATS Targeting to Switching	Exhibit 1.1-3, 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. 163							19.8573
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							19.8573
37 SBI Upper Limit	Line 28 * (Line 29 / Line 30) * 1.05							20.8502

Citizens Telecommunications Companies - Group #1

Traffic Sensitive Basket

Rate Element Detail

Trans. 167

Exhibit 3.1-4

Rate Elements	base period volumes 2005 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. 163

Exhibit 2.1-2, Line 11

Trans. 163

Trans. 163

Exhibit 1.1-3, Line 2

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

Trans. 163

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. 167
Exhibit 3.1-5

Rate Elements	base period volumes 2005 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. 163						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. 163						24.4118
6 SBI Upper(t-1)		Trans. 163						0.0000
7 Undesig Exog Chg Targeted to Database Access		Exhibit 1.1-2, Line 4						0
8 Exogenous Cost Change factor for SBI		1 + (Line 7 / Exhibit 3.1-6 Line 4 Col. E)						1.0000
9 SBI(t-1) = Immed. preceeding SBI		Trans. 163						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. 167
Exhibit 3.1-6

Exhibit 3.1-6

Exhibit 3.1-6

Rate Element Details		base period volumes 2005 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	241,836,727	0.01047977	0.01047977	0.01047977	2,534,393	2,534,393	2,534,393	
2	LNP Access Query Charge	130,154	0.02000000	0.02000000	0.02000000	2,603	2,603	2,603	
3	SUB-TOTAL, 800 Database Basic					\$2,536,996	\$2,536,996	\$2,536,996	
4	SUB-TOTAL, Database Access					\$2,536,996	\$2,536,996	\$2,536,996	
SBI Calculation:		Source / Comment							
5	SBI(py) = SBI on last day of previous tariff year	Trans. 163							55.7622
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. 163							24.4118
8	SBI Upper(t-1)	Trans. 163							58.5503
9	Exogenous Change Targeted to Database Access	Exhibit 1.1-2, Line 4							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. 163							55.7622
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							55.7622
14	SBI Upper Limit	Line 5 * (Line 6 / Line 7) * 1.05							58.5503

Citizens Telecommunications Companies - Group #1

Traffic Sensitive Basket

Rate Element Detail

Trans. 167

Exhibit 3.1-7

Rate Elements	base period volumes 2005 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:								
5 SBI(py) = SBI on last day of previous tariff year								0.0000
6 Proposed PCI (Non-Exogenous Only)								24.4118
7 PCI(py) = PCI on last day of previous tariff year								24.4118
8 SBI Upper(t-1)								0.0000
9 Exogenous Change Targeted to BNA								0
10 Exogenous Cost Change factor for SBI								1.0000
11 SBI(t-1) = Immed. preceeding SBI								0.0000
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)]								0.0000
14 SBI Upper Limit								0.0000

Source / Comments:

Trans. 163

Exhibit 2.1-2, Line 11

Trans. 163

Trans. 163

Exhibit 1.1-2, Line 8

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

Trans. 163

Col. G Line 4 / Col. F Line 4

Line 11 * Line 12

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

Trans. 167
Exhibit 3.1-8

Exhibit 3.1-8

Exhibit 3.1-8

Rate Element Detail

Exhibit 3.1-9

Rate Element Detail		base period volumes 2005 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		A	B	C	D	E = A * B	F = A * C	G = A * D	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:		Source / Comments:							
3	SBI(py) = SBI on last day of previous tariff year	Trans. 163							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. 163							24.4118
6	SBI Upper(t-1)	Trans. 163							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. 163							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					\$13,490,619	\$13,490,619	\$13,490,619	
Traffic Sensitive Basket API Calculation:		Source / Comments:							
14	API(t-1) = Immediately Preceeding API	Trans. 163							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							24.41118

Trans. 167
Exhibit 3.1-10

Trans. 167
Exhibit 3.1-11

Rate Elements	base period volumes 2005 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	36.00	91.00	91.00	91.00	3,276	3,276	3,276	
VG Direct Trunked Termination - Mohave	3.00	100.00	100.00	100.00	300	300	300	
VG Direct Trunked Termination - All Other	284.14	38.00	38.00	38.00	10,797	10,797	10,797	
VG Direct Trunked Facility - Mohave	0.00	0.00	0.00	0.00	0	0	0	
VG Direct Trunked Facility - All Other	9,820.56	0.61	0.61	0.61	6,023	6,023	6,023	
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					\$21,739	\$21,739	\$21,739	
Voice Grade SBI Calculation:		Source / Comments:						
SBI(py) = SBI on last day of previous tariff year	Trans. 163							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. 163							27.0731
SBI Upper(t-1)	Trans. 163							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. 163							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

Trunking Basket Rate Element Detail

Exhibit 3.1-13

Trans. 167
Exhibit 3.1-14

Citizens Telecommunications Companies - Group #1

Special Access Basket

Rate Element Detail

Trans. 167
Exhibit 3.1-15

Rate Elements	base period volumes 2005 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	2,411	55.93	55.93	55.93	134,847	134,847	134,847	
2 VG Channel Termination, 4 Wire	6,392	91.00	91.00	91.00	581,640	581,640	581,640	
3 Metallic Channel Termination	0	55.93	55.93	55.93	0	0	0	
4 VG Channel Mileage Termination, per term.	6,897	39.00	39.00	39.00	268,983	268,983	268,983	
5 Metallic Channel Mileage Termination, per term.	0	42.00	42.00	42.00	0	0	0	
6 VG Channel Mileage Facility, per mile	163,008	0.61	0.61	0.61	99,435	99,435	99,435	
7 Metallic Channel Mileage Facility, per mile	0	0.75	0.75	0.75	0	0	0	
8 VG Channel Term 4W NRC, per termination	0	488.24	488.24	488.24	0	0	0	
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	24	1.00	1.00	1.00	24	24	24	
12 VG Voice bridging, 2W/4W	78	1.00	1.00	1.00	78	78	78	
13 VG C-type conditioning	144	1.00	1.00	1.00	144	144	144	
14 VG Improved Attenuation Distortion	206	1.00	1.00	1.00	206	206	206	
15 VG Improved Envelope Delay Distortion	0	7.74	7.74	7.74	0	0	0	
16 VG data capability	521	1.00	1.00	1.00	521	521	521	
17 VG Improved Return Loss for Effective 2w/4w	237	1.00	1.00	1.00	237	237	237	
18 VG Customer Specified Receive Level	12	1.00	1.00	1.00	12	12	12	
19 VG Signaling Capability	305	1.00	1.00	1.00	305	305	305	
20 VG Selective Signaling Arrangement	0	1.00	1.00	1.00	0	0	0	
21 VG Improved Term Option	0	1.00	1.00	1.00	0	0	0	
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					\$1,086,432	\$1,086,432	\$1,086,432	

VG/WATS/Metallic/Teleg. SBI Calculation:		Source / Comments:	
25 SBI(py) = SBI on last day of previous tariff year		Trans. 163	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. 163	61.2620
28 SBI Upper(t-1)		Trans. 163	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. 163	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. 167
Exhibit 3.1-16

Rate Elements	base period volumes 2005 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	72	37.52	37.52	37.52	2,701	2,701	2,701	
2 PA Channel Termination mo 100-5000 HZ	30	37.95	37.95	37.95	1,139	1,139	1,139	
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	12	37.95	37.95	37.95	455	455	455	
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	12	37.95	37.95	37.95	455	455	455	
10 PA Channel Mlg. Termination mo 100-5000 HZ	25	37.95	37.95	37.95	949	949	949	
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	197	1.55	1.55	1.55	305	305	305	
19 PA Channel Mlg. Facility mo 50-8000 HZ	95	2.40	2.40	2.40	228	228	228	
20 PA Channel Mlg. Facility mo 50-15000 HZ	0	3.10	3.10	3.10	0	0	0	
21 PA Channel Mlg. Facility dly 200-3500 HZ	0	0.08	0.08	0.08	0	0	0	
22 PA Channel Mlg. Facility dly 100-5000 HZ	0	0.16	0.16	0.16	0	0	0	
23 PA Channel Mlg. Facility dly 50-8000 HZ	0	0.24	0.24	0.24	0	0	0	
24 PA Channel Mlg. Facility dly 50-15000 HZ	0	0.32	0.32	0.32	0	0	0	
25 PA Channel Termination 200-3500 HZ NRC	0	741.01	741.01	741.01	0	0	0	
26 PA Channel Termination 100-5000 HZ NRC	0	741.01	741.01	741.01	0	0	0	
27 PA Channel Termination 50-8000 HZ NRC	0	741.01	741.01	741.01	0	0	0	
28 PA Channel Termination 50-15000 HZ NRC	0	741.01	741.01	741.01	0	0	0	
29 PA Channel Termination, NRC per order	0	130.23	130.23	130.23	0	0	0	
30 PA gain conditioning, monthly	0	12.00	12.00	12.00	0	0	0	
31 PA gain conditioning, daily	0	1.20	1.20	1.20	0	0	0	
32 SUB-TOTAL, Audio/Video					\$6,350	\$6,350	\$6,350	

Audio/Video SBI Calculation:	Source / Comments:	
33 SBI(py) = SBI on last day of previous tariff year	Trans. 163	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. 163	61.2620
36 SBI Upper(t-1)	Trans. 163	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. 163	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. 167
Exhibit 3.1-16

		base period volumes 2005 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

Rate Element Detail

Exhibit 3.1-17

Trans. 167
Exhibit 3.1-18

Citizens Telecommunications Companies - Group #1

Special Access Basket

Rate Element Detail

Trans. 167
Exhibit 3.1-19

Rate Elements	base period volumes 2005 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	57	100.65	100.65	100.65	5,737	5,737	5,737	
2 DDS Channel Termination 4.8 Kbps	24	100.65	100.65	100.65	2,416	2,416	2,416	
3 DDS Channel Termination 9.6 Kbps	1,041	100.65	100.65	100.65	104,777	104,777	104,777	
4 DDS Channel Termination 19.2 Kbps	36	100.65	100.65	100.65	3,623	3,623	3,623	
5 DDS Channel Termination 56 Kbps	20,849	100.65	100.65	100.65	2,098,452	2,098,452	2,098,452	
6 DDS Channel Termination 64 Kbps	640	100.65	100.65	100.65	64,416	64,416	64,416	
7 OC-3 Channel Termination	133	3,200.00	3,200.00	3,200.00	425,600	425,600	425,600	
8 OC-3c Channel Termination	12	3,000.00	3,000.00	3,000.00	36,000	36,000	36,000	
9 DDS Channel Mileage Termination 2.4 Kbps	43	47.00	47.00	47.00	2,021	2,021	2,021	
10 DDS Channel Mileage Termination 4.8 Kbps	36	47.00	47.00	47.00	1,692	1,692	1,692	
11 DDS Channel Mileage Termination 9.6 Kbps	1,045	47.00	47.00	47.00	49,115	49,115	49,115	
12 DDS Channel Mileage Termination 19.2 Kbps	48	47.00	47.00	47.00	2,256	2,256	2,256	
13 DDS Channel Mileage Termination 56 Kbps	21,669	70.00	70.00	70.00	1,516,830	1,516,830	1,516,830	
14 DDS Channel Mileage Termination 64 Kbps	700	70.00	70.00	70.00	49,000	49,000	49,000	
15 OC-3 Channel Mileage Termination	167	2,000.00	2,000.00	2,000.00	334,000	334,000	334,000	
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	475	0.35	0.35	0.35	166	166	166	
18 DDS Channel Mileage Facility 4.8 Kbps	136	0.35	0.35	0.35	48	48	48	
19 DDS Channel Mileage Facility 9.6 Kbps	13,628	0.35	0.35	0.35	4,770	4,770	4,770	
20 DDS Channel Mileage Facility 19.2 Kbps	577	0.35	0.35	0.35	202	202	202	
21 DDS Channel Mileage Facility 56 Kbps	697,303	0.65	0.65	0.65	456,629	456,629	456,629	
22 DDS Channel Mileage Facility 64 Kbps	18,690	0.65	0.65	0.65	12,148	12,148	12,148	
23 OC-3 Channel Mileage Facility	670	280.00	280.00	280.00	187,488	187,488	187,488	
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	0	519.09	519.09	519.09	0	0	0	
30 DDS Channel Termination 64 Kbps NRC	0	519.09	519.09	519.09	0	0	0	
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	41	12.53	12.53	12.53	514	514	514	
37 OC-3 to DS3 Multiplexing	12	1,500.00	1,500.00	1,500.00	18,000	18,000	18,000	
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	0	12.38	12.38	12.38	0	0	0	
43 Design Change Charge - NRC	0	31.76	31.76	31.76	0	0	0	
44 Cancellation Charge - NRC	0	402.75	402.75	402.75	0	0	0	
45 Restoration Priority	99	4.90	4.90	4.90	485	485	485	
46 Add'l Engineering, per 1/2 hour, Basic	0	30.19	30.19	30.19	0	0	0	

Citizens Telecommunications Companies - Group #1

Special Access Basket

Rate Element Detail

Trans. 167
Exhibit 3.1-19

		base period volumes 2005	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
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					\$5,376,384	\$5,376,384	\$5,376,384	
62	SUB-TOTAL, High Capacity/DDS					\$65,750,998	\$65,750,998	\$65,750,998	
	High Cap/DDS SBI Calculation:		Source / Comments:						
63	SBI(py) = SBI on last day of previous tariff year		Trans. 163						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. 163						61.2620
66	SBI Upper(t-1)		Trans. 163						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. 163						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					\$66,843,780	\$66,843,780	\$66,843,780	
	Special Access Basket API Calculation:		Source / Comments:						
75	API(t-1) = Immediately Preceeding API		Trans. 163						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. 167

Exhibit 3.2-1

Rate Elements	base period demand 2005 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.	1,009,674	6.50	6.50	6.50	6.50	\$6,562,881	\$6,562,881	\$6,562,881	\$6,562,881
2 EUCL - Lifeline	199,468	6.50	6.50	6.50	6.50	\$1,296,542	\$1,296,542	\$1,296,542	\$1,296,542
3 EUCL - Secondary Residence	59,376	7.00	7.00	7.00	7.00	\$415,632	\$415,632	\$415,632	\$415,632
4 EUCL - BRI ISDN	554	7.00	7.00	7.00	7.00	\$3,878	\$3,878	\$3,878	\$3,878
5 EUCL - MLB & Centrex incl. Coin, excl. BRI ISDN	400,541	9.20	9.20	9.20	9.20	\$3,684,977	\$3,684,977	\$3,684,977	\$3,684,977
6 EUCL - PRI ISDN	108	46.00	46.00	46.00	46.00	\$4,968	\$4,968	\$4,968	\$4,968
7 EUCL - Special Access Surcharge	518	25.00	25.00	25.00	25.00	\$12,950	\$12,950	\$12,950	\$12,950
8 Port - BRI ISDN	554	7.86	7.86	7.86	7.86	\$4,354	\$4,354	\$4,354	\$4,354
9 Port - PRI ISDN	108	0.00	0.00	0.00	0.00	\$0	\$0	\$0	\$0
10 Subtotal EUCL Lines or Revenue	1,670,153					\$11,986,183	\$11,986,183	\$11,986,183	\$11,986,183
11 PICC - MLB incl. Coin	263,787	4.31	4.31	4.31	4.31	\$1,136,922	\$1,136,922	\$1,136,922	\$1,136,922
12 PICC - Centrex (groups of 9+ lines)	49,064	0.48	0.48	0.48	0.48	\$23,496	\$23,496	\$23,496	\$23,496
13 PICC - Centrex (groups of 8 lines)	3,424	0.54	0.54	0.54	0.54	\$1,845	\$1,845	\$1,845	\$1,845
14 PICC - Centrex (groups of 7 lines)	3,703	0.62	0.62	0.62	0.62	\$2,280	\$2,280	\$2,280	\$2,280
15 PICC - Centrex (groups of 6 lines)	3,330	0.72	0.72	0.72	0.72	\$2,392	\$2,392	\$2,392	\$2,392
16 PICC - Centrex (groups of 5 lines)	4,299	0.86	0.86	0.86	0.86	\$3,706	\$3,706	\$3,706	\$3,706
17 PICC - Centrex (groups of 4 lines)	5,596	1.08	1.08	1.08	1.08	\$6,030	\$6,030	\$6,030	\$6,030
18 PICC - Centrex (groups of 3 lines)	5,875	1.44	1.44	1.44	1.44	\$8,440	\$8,440	\$8,440	\$8,440
19 PICC - Centrex (groups of 2 lines)	6,541	2.16	2.16	2.16	2.16	\$14,096	\$14,096	\$14,096	\$14,096
20 PICC - PRI ISDN	61	21.55	21.55	21.55	21.55	\$1,315	\$1,315	\$1,315	\$1,315
21 Subtotal PICC Lines or Revenue	345,680					\$1,200,521	\$1,200,521	\$1,200,521	\$1,200,521
22 CCL Premium Terminating MOU	416,600,714	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	97,703,749	0.00814997	0.00814997	0.01961169	0.01961169	\$796,283	\$796,283	\$1,916,136	\$1,916,136
25 CCL Non Premium Originating MOU	0	0.00366749	0.00366749	0.00882526	0.00882526	\$0	\$0	\$0	\$0
26 Total CCL MOU or Revenues	514,304,463					\$796,283	\$796,283	\$1,916,136	\$1,916,136
27 Total CMT Basket Revenues excluding USAC Receipts						\$13,982,987	\$13,982,987	\$15,102,840	\$15,102,840
28 USAC Receipts	1,670,153					\$8,594,449	\$8,594,449	\$8,026,375	\$8,026,375
29 CMT per line Revenues						\$22,560,132	\$22,560,132	\$23,111,910	\$23,111,910
30 Other CMT revenues						\$17,304	\$17,304	\$17,304	\$17,304
31 Total CMT Basket Revenues including USAC Receipts						\$22,577,436	\$22,577,436	\$23,129,214	\$23,129,214
32 Pooling Revenues Included in CMT per line Revenues						\$0	\$0	\$0	\$0
33 Total CMT Lines/CMT Rev. Per Line Excl. Pooling	1,670,153					13.507823	13.507823	13.838199	13.838199

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

Trans. 167
Exhibit 3.2-2

Type of Support/Study Area		COSA A	base period demand 2005 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	131,048	6.1352	6.1197	804,006	801,974
2	CTC Mountain State - WV	CTMW	277,193	10.2544	10.1713	2,842,448	2,819,413
3	Navaho - AZ	CTNA	150,468	2.5082	4.6638	377,404	701,753
4	Navaho - NM	CTNM	66,420	10.0042	6.7528	664,479	448,521
5	CTC Nevada - North	CTNN	180,503	2.3050	2.2518	416,059	406,457
6	CTC Nevada - South	CTNS	19,038	5.8607	5.8352	111,576	111,091
7	Navaho - UT	CTNU	4,423	26.3797	26.3217	116,677	116,421
8	CTC Oregon	CTOR	138,225	4.1520	3.3830	573,910	467,615
9	CTC Tuolumne	CTTU	73,769	11.8471	11.8074	873,949	871,020
10	CTC Volunteer State - TN	CTVS	227,985	2.0219	2.0013	460,963	456,266
11	Total Residence & Single Line Business		1,269,072			7,241,471	7,200,531
Multiline Business							
12	CTC Golden State - CA	CTCA	52,991	3.8332	3.8024	203,125	201,493
13	CTC Mountain State - WV	CTMW	41,376	6.9461	6.8252	287,402	282,399
14	Navaho - AZ	CTNA	112,149	2.5082	0.0000	281,292	0
15	Navaho - NM	CTNM	32,004	7.6874	0.2972	246,028	9,512
16	CTC Nevada - North	CTNN	89,493	1.8429	1.8222	164,927	163,074
17	CTC Nevada - South	CTNS	9,405	3.5594	3.5180	33,476	33,087
18	Navaho - UT	CTNU	2,905	24.0628	24.0046	69,902	69,733
19	CTC Oregon	CTOR	23,257	0.0000	0.0000	0	0
20	CTC Tuolumne	CTTU	7,012	9.5303	9.4902	66,826	66,545
21	CTC Volunteer State - TN	CTVS	30,489	0.0000	0.0000	0	0
22	Total Multiline Business		401,081			1,352,978	825,844
23	Total for Tariff Unit		1,670,153			8,594,449	8,026,375

Trans. 167
Exhibit 3.2-3

Exhibit 3.2-3

Exhibit 3.2-3

Citizens Telecommunications Companies - Group #2

Traffic Sensitive Basket

Rate Element Detail

Trans. 167

Exhibit 3.2-4

Rate Elements	base period volumes 2005 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. 163

Exhibit 2.2-2, Line 11

Trans. 163

Trans. 163

Exhibit 1.2-3, Line 2

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

Trans. 163

Col. G Line 3 / Col. F Line 3

Line 10 * Line 11

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

Citizens Telecommunications Companies - Group #2

Traffic Sensitive Basket

Rate Element Detail

Trans. 167
Exhibit 3.2-5

Rate Elements	base period volumes 2005 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		Source / Comments:						100.0000
4 Proposed PCI (Non-Exogenous Only)		Trans. 163						13.4455
5 PCI(py) = PCI on last day of previous tariff year		Exhibit 2.2-2, Line 11						13.4455
6 SBI Upper(t-1)		Trans. 163						105.0000
7 Undesig Exog Chg Targeted to Database Access		Trans. 163						0
8 Exogenous Cost Change factor for SBI		Exhibit 1.2-2, Line 4						1.0000
		1 + (Line 7 / Exhibit 3.2-6 Line 4 Col. E)						
9 SBI(t-1) = Immed. preceeding SBI		Trans. 163						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. 167
Exhibit 3.2-6

Exhibit 3.2-6

Exhibit 3.2-6

Rate Element Detail		base period volumes 2005 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	51,680,836	0.00701349	0.00701349	0.00701349	362,463	362,463	362,463	
2	LNP Access Query Charge	55,615	0.02000000	0.02000000	0.02000000	1,112	1,112	1,112	
3	SUB-TOTAL, 800 Database Basic					\$363,575	\$363,575	\$363,575	
4	SUB-TOTAL, Database Access					\$363,575	\$363,575	\$363,575	
SBI Calculation:		Source / Comment							
5	SBI(py) = SBI on last day of previous tariff year	Trans. 163							
6	Proposed PCI (Non-Exogenous Only)	Exhibit 2.2-2, Line 11							
7	PCI(py) = PCI on last day of previous tariff year	Trans. 163							
8	SBI Upper(t-1)	Trans. 163							
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. 163							
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							

Trans. 167
Exhibit 3.2-7

Exhibit 3.2-7

Exhibit 3.2-7

Rate Element		base period volumes 2005 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:		Source / Comments:							
5	SBI(py) = SBI on last day of previous tariff year	Trans. 163							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. 163							13.4455
8	SBI Upper(t-1)	Trans. 163							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. 163							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

Rate Element Detail

Exhibit 3.2-8

Trans. 167
Exhibit 3.2-9

Exhibit 3.2-9

Trunking Basket Rate Element Detail

Exhibit 3.2-10

Citizens Telecommunications Companies - Group #2

Trunking Basket

Rate Element Detail

Trans. 167
Exhibit 3.2-11

Rate Elements	base period volumes 2005 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	0.00	55.93	55.93	55.93	0	0	0	
2 VG Entrance facility -- 4 Wire	607.13	75.00	75.00	75.00	45,535	45,535	45,535	
3 VG Direct Trunked Termination	114.00	33.70	33.70	33.70	3,842	3,842	3,842	
4 VG Direct Trunked Facility	3,746.71	0.29	0.29	0.29	1,087	1,087	1,087	
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					\$50,463	\$50,463	\$50,463	
Voice Grade SBI Calculation:								
8 SBI(py) = SBI on last day of previous tariff year								99.1666
9 Proposed PCI (Non-Exogenous Only)								16.8022
10 PCI(py) = PCI on last day of previous tariff year								16.8022
11 SBI Upper(t-1)								104.1249
12 ATS Targeting to Voice Grade								0
13 Exogenous Cost Change factor for SBI								1.0000
14 SBI(t-1) = Immed. preceeding SBI								99.1666
15 Sum[V * P(t) / P(t-1)] = SBI wtd. price ratio								1.0000
16 SBI(t) = SBI(t-1)*Sum[V*P(t)/P(t-1)]								99.1666
17 SBI Upper Limit								104.1249

Source / Comments:

Trans. 163

Exhibit 2.2-2, Line 11

Trans. 163

Trans. 163

Exhibit 1.2-3, Line 7

1 + (Line 12 / Line 7 Col. E)

Trans. 163

Col. G Line 7 / Col. F Line 7

Line 14 * Line 15

Line 8 * (Line 9 / Line 10) * 1.05

Trunking Basket
Rate Element Detail

Trans. 167
Exhibit 3.2-12

Trans. 167
Exhibit 3.2-13

Rate Elements	base period volumes 2005 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	12	1,400.00	1,400.00	1,400.00	16,800	16,800	16,800	
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	147.68	1,406.16	1,406.16	1,406.16	207,662	207,662	207,662	
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					\$224,462	\$224,462	\$224,462	
DS3 Subindex Calculation:								
SBI(py) = SBI on last day of previous tariff year	Source / Comments:							6.5818
Proposed PCI (Non-Exogenous Only)	Trans. 163							16.8022
PCI(py) = PCI on last day of previous tariff year	Exhibit 2.2-2, Line 11							16.8022
SBI Upper(t-1)	Trans. 163							6.91093
ATS Targeting to DS3	Exhibit 1.2-3, Line 9							0
Exogenous Cost Change factor for SBI	1 + (Line 13 / Line 8 Col. E)							1.0000
SBI(t-1) = Immed. preceeding SBI	Trans. 163							6.5818
Sum [V * P(t) / P(t-1)] = SBI wtd. price ratio	Col. G Line 8 / Col. F Line 8							1.0000
SBI(t) = SBI(t-1)*Sum[V*P(t)/P(t-1)]	Line 15 * Line 16							6.5818
SBI Upper Limit	Line 9 * (Line 10 / Line 11) * 1.05							6.9109

Trans. 167
Exhibit 3.2-14

Citizens Telecommunications Companies - Group #2

Special Access Basket

Rate Element Detail

Trans. 167
Exhibit 3.2-15

Rate Elements	base period volumes 2005 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	815	55.93	55.93	55.93	45,583	45,583	45,583	
2 VG Channel Termination, 4 Wire	1,628	69.00	69.00	69.00	112,332	112,332	112,332	
3 Metallic Channel Termination	0	63.00	63.00	63.00	0	0	0	
4 VG Channel Mileage Termination, per term.	1,786	30.00	30.00	30.00	53,580	53,580	53,580	
5 Metallic Channel Mileage Termination, per term.	0	35.00	35.00	35.00	0	0	0	
6 VG Channel Mileage Facility, per mile	59,690	0.29	0.29	0.29	17,310	17,310	17,310	
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	0	130.26	130.26	130.26	0	0	0	
11 VG data bridging 2W/4W	0	1.00	1.00	1.00	0	0	0	
12 VG Voice bridging, 2W/4W	0	1.00	1.00	1.00	0	0	0	
13 VG C-type conditioning	12	1.00	1.00	1.00	12	12	12	
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	168	1.00	1.00	1.00	168	168	168	
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	0	1.00	1.00	1.00	0	0	0	
19 VG Signaling Capability	132	1.00	1.00	1.00	132	132	132	
20 VG Selective Signaling Arrangement	0	1.00	1.00	1.00	0	0	0	
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					\$229,117	\$229,117	\$229,117	
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. 163
Exhibit 2.2-2, Line 11
Trans. 163
Trans. 163
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. 163
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. 167
Exhibit 3.2-16

Rate Elements	base period volumes 2005 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. 163	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. 163	48.5879
36 SBI Upper(t-1)	Trans. 163	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. 163	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. 167
Exhibit 3.2-16

		base period volumes 2005 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. 167
Exhibit 3.2-17

Rate Elements

Rate Element Detail

Exhibit 3.2-18

Citizens Telecommunications Companies - Group #2

Special Access Basket

Rate Element Detail

Trans. 167
Exhibit 3.2-19

Rate Elements	base period volumes 2005 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	2	70.75	70.75	70.75	142	142	142	
2 DDS Channel Termination 4.8 Kbps	0	70.75	70.75	70.75	0	0	0	
3 DDS Channel Termination 9.6 Kbps	128	70.75	70.75	70.75	9,056	9,056	9,056	
4 DDS Channel Termination 19.2 Kbps	0	70.75	70.75	70.75	0	0	0	
5 DDS Channel Termination 56 Kbps	4,698	70.75	70.75	70.75	332,384	332,384	332,384	
6 DDS Channel Termination 64 Kbps	178	70.75	70.75	70.75	12,594	12,594	12,594	
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	2	38.50	38.50	38.50	77	77	77	
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	116	38.50	38.50	38.50	4,466	4,466	4,466	
12 DDS Channel Mileage Termination 19.2 Kbps	0	38.50	38.50	38.50	0	0	0	
13 DDS Channel Mileage Termination 56 Kbps	4,963	65.00	65.00	65.00	322,595	322,595	322,595	
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	10	0.35	0.35	0.35	3	3	3	
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	1,628	0.35	0.35	0.35	570	570	570	
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	128,661	0.65	0.65	0.65	83,629	83,629	83,629	
22 DDS Channel Mileage Facility 64 Kbps	2,899	0.65	0.65	0.65	1,884	1,884	1,884	
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	0	130.26	130.26	130.26	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	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	0	12.38	12.38	12.38	0	0	0	
43 Design Change Charge - NRC	0	31.76	31.76	31.76	0	0	0	
44 Cancellation Charge - NRC	0	402.75	402.75	402.75	0	0	0	
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. 167
Exhibit 3.2-19

		base period volumes 2005	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
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					\$781,505	\$781,505	\$781,505	
62	SUB-TOTAL, High Capacity/DDS					\$8,733,771	\$8,733,771	\$8,733,771	
	High Cap/DDS SBI Calculation:		Source / Comments:						
63	SBI(py) = SBI on last day of previous tariff year		Trans. 163						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. 163						48.5879
66	SBI Upper(t-1)		Trans. 163						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. 163						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					\$8,962,888	\$8,962,888	\$8,962,888	
	Special Access Basket API Calculation:		Source / Comments:						
75	API(t-1) = Immediately Preceeding API		Trans. 163						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. 167

Exhibit 3.3-1

Rate Elements	base period demand 2005 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.	216,467	4.18	4.18	4.17	4.17	\$903,974	\$903,974	\$903,523	\$903,523
2 EUCL - Lifeline	2,273	4.18	4.18	4.17	4.17	\$9,492	\$9,492	\$9,487	\$9,487
3 EUCL - Secondary Residence	7,105	4.18	4.18	4.17	4.17	\$29,671	\$29,671	\$29,656	\$29,656
4 EUCL - BRI ISDN	1	4.18	4.18	4.17	4.17	\$4	\$4	\$4	\$4
5 EUCL - MLB & Centrex incl. Coin, excl. BRI ISDN	29,950	9.20	9.20	9.20	9.20	\$275,540	\$275,540	\$275,540	\$275,540
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	1	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	255,796					\$1,218,681	\$1,218,681	\$1,218,210	\$1,218,210
11 PICC - MLB incl. Coin	27,370	4.31	4.31	4.31	4.31	\$117,965	\$117,965	\$117,965	\$117,965
12 PICC - Centrex (groups of 9+ lines)	1,351	0.48	0.48	0.48	0.48	\$647	\$647	\$647	\$647
13 PICC - Centrex (groups of 8 lines)	168	0.54	0.54	0.54	0.54	\$91	\$91	\$91	\$91
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)	120	0.86	0.86	0.86	0.86	\$103	\$103	\$103	\$103
17 PICC - Centrex (groups of 4 lines)	112	1.08	1.08	1.08	1.08	\$121	\$121	\$121	\$121
18 PICC - Centrex (groups of 3 lines)	387	1.44	1.44	1.44	1.44	\$556	\$556	\$556	\$556
19 PICC - Centrex (groups of 2 lines)	286	2.16	2.16	2.16	2.16	\$616	\$616	\$616	\$616
20 PICC - PRI ISDN	0	21.55	21.55	21.55	21.55	\$0	\$0	\$0	\$0
21 Subtotal PICC Lines or Revenue	29,950					\$120,202	\$120,202	\$120,202	\$120,202
22 CCL Premium Terminating MOU	31,060,968	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	9,017,701	0.00000000	0.00000000	0.00000000	0.00000000	\$0	\$0	\$0	\$0
25 CCL Non Premium Originating MOU	0	0.00000000	0.00000000	0.00000000	0.00000000	\$0	\$0	\$0	\$0
26 Total CCL MOU or Revenues	40,078,669					\$0	\$0	\$0	\$0
27 Total CMT Basket Revenues excluding USAC Receipts						\$1,338,883	\$1,338,883	\$1,338,412	\$1,338,412
28 USAC Receipts	255,796					\$0	\$0	\$0	\$0
29 CMT per line Revenues						\$1,338,883	\$1,338,883	\$1,338,412	\$1,338,412
30 Other CMT revenues						\$0	\$0	\$0	\$0
31 Total CMT Basket Revenues including USAC Receipts						\$1,338,883	\$1,338,883	\$1,338,412	\$1,338,412
32 Pooling Revenues Included in CMT per line Revenues						\$0	\$0	\$270,732	\$270,732
33 Total CMT Lines/CMT Rev. Per Line Excl. Pooling	255,796					5.234182	5.234182	4.173951	4.173951

Citizens Telecommunications Companies - Group #3

CMT Basket

USAC Support Detail

Trans. 167
Exhibit 3.3-2

Type of Support/Study Area		COSA A	base period demand 2005 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	225,846	0.0000	0.0000	0	0
2	Total Residence & Single Line Business		225,846			0	0
3	Multiline Business Ogden Telephone	CTOG	29,950	0.0000	0.0000	0	0
4	Total Multiline Business		29,950			0	0
5	Total for Tariff Unit		255,796			0	0

Trans. 167
Exhibit 3.3-3

Rate Elements

Citizens Telecommunications Companies - Group #3

Traffic Sensitive Basket

Rate Element Detail

Trans. 167

Exhibit 3.3-4

Rate Elements	base period volumes 2005 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. 163

Exhibit 2.3-2, Line 11

Trans. 163

Trans. 163

Exhibit 1.3-3, Line 2

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

Trans. 163

Col. G Line 3 / Col. F Line 3

Line 10 * Line 11

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

Rate Element Detail

Exhibit 3.3-5

Rate Element Details		base period volumes 2005 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. 163					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. 163					40.7959
6	SBI Upper(t-1)			Trans. 163					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. 163					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. 167
Exhibit 3.3-6

Exhibit 3.3-6

Exhibit 3.3-6

Rate Element Detail		base period volumes 2005 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									
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. 163 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. 163 40.7959							
7	SBI Upper(t-1)	Trans. 163 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. 163 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							

Citizens Telecommunications Companies - Group #3

Traffic Sensitive Basket

Rate Element Detail

Trans. 167

Exhibit 3.3-7

Rate Elements	base period volumes 2005 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:								
5 SBI(py) = SBI on last day of previous tariff year								0.0000
6 Proposed PCI (Non-Exogenous Only)								40.7959
7 PCI(py) = PCI on last day of previous tariff year								40.7959
8 SBI Upper(t-1)								0.0000
9 Exogenous Change Targeted to BNA								0
10 Exogenous Cost Change factor for SBI								1.0000
11 SBI(t-1) = Immed. preceeding SBI								0.0000
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)]								0.0000
14 SBI Upper Limit								0.0000

Source / Comments:

Trans. 163

Exhibit 2.3-2, Line 11

Trans. 163

Trans. 163

Exhibit 1.3-2, Line 8

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

Trans. 163

Col. G Line 4 / Col. F Line 4

Line 11 * Line 12

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

Rate Element Detail

Exhibit 3.3-8

Citizens Telecommunications Companies - Group #3

Traffic Sensitive Basket

Rate Element Detail

Trans. 167

Exhibit 3.3-9

Rate Elements	base period volumes 2005 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:								
3 SBI(py) = SBI on last day of previous tariff year		Source / Comments:						0.0000
4 Proposed PCI (Non-Exogenous Only)		Trans. 163						40.7959
5 PCI(py) = PCI on last day of previous tariff year		Exhibit 2.3-2, Line 11						40.7959
6 SBI Upper(t-1)		Trans. 163						0.0000
7 ATS Targeting to STP Ports		Trans. 163						0
8 Exogenous Cost Change factor for SBI		Exhibit 1.3-3, Line 4						1.0000
		1 + (Line 7 / Line 2 Col. E)						
9 SBI(t-1) = Immed. preceeding SBI		Trans. 163						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					\$324,623	\$324,623	\$324,623	
Traffic Sensitive Basket API Calculation:								
14 API(t-1) = Immediately Preceeding API		Source / Comments:						40.7955
15 [SUM (v)*(P(t)/P(t-1))] = API wtd. price ratio		Trans. 163						1.0000
16 API(t) = API(t-1) * [SUM(v) * (P(t)/P(t-1))]		Col. G Line 13 / Col. F Line 13						40.7955
		Line 14 * Line 15						

Trunking Basket Rate Element Detail

Exhibit 3.3-10

Trans. 167
Exhibit 3.3-11

Rate Elements	base period volumes 2005 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	0.00	12.41	12.41	12.41	0	0	0	
VG Entrance facility -- 4 Wire	0.00	19.98	19.98	19.98	0	0	0	
VG Direct Trunked Termination	0.00	16.79	16.79	16.79	0	0	0	
VG Direct Trunked Facility	0.00	3.00	3.00	3.00	0	0	0	
VG Entrance Facility -- NRC	0	250.00	250.00	250.00	0	0	0	
VG Dir Tr. Transport, per 24 Trunks Activated	0	50.90	50.90	50.90	0	0	0	
VG Dir. Trk. Transport Activated, per service order	0	110.00	110.00	110.00	0	0	0	
SUB-TOTAL, Voice Grade					\$0	\$0	\$0	
Voice Grade SBI Calculation:		Source / Comments:						
SBI(py) = SBI on last day of previous tariff year	Trans. 163							0.0000
Proposed PCI (Non-Exogenous Only)	Exhibit 2.3-2, Line 11							24.6757
PCI(py) = PCI on last day of previous tariff year	Trans. 163							24.6757
SBI Upper(t-1)	Trans. 163							0.0000
ATS Targeting to Voice Grade	Exhibit 1.3-3, 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. 163							0.0000
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							0.0000
SBI Upper Limit	Line 9 * (Line 10 / Line 11) * 1.05							0.0000

Trunking Basket Rate Element Detail

Trans. 167
Exhibit 3.3-12

Rate Elements	base period volumes 2005 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	48.00	91.72	91.72	91.72	4,403	4,403	4,403	
2 DS1 Direct Trunked Termination	53.30	100.74	100.74	100.74	5,369	5,369	5,369	
3 DS1 Direct Trunked Facility	154.54	39.07	39.07	39.07	6,038	6,038	6,038	
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	250.00	250.00	250.00	0	0	0	
7 DS1 Dir Tr. Transport, per 24 Trunks Activated	0	50.90	50.90	50.90	0	0	0	
8 DS1 Dir. Trk. Transport Activated, per service order	0	110.00	110.00	110.00	0	0	0	
6 SUB-TOTAL, DS1 Service					\$15,810	\$15,810	\$15,810	
DS1 Subindex Calculation:								
7 SBI(py) = SBI on last day of previous tariff year	Source / Comments: Trans. 163							100.0000
8 Proposed PCI (Non-Exogenous Only)	Exhibit 2.3-2, Line 11							24.6757
9 PCI(py) = PCI on last day of previous tariff year	Trans. 163							24.6757
10 SBI Upper(t-1)	Trans. 163							105.0000
11 ATS Targeting to DS1	Exhibit 1.3-3, 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. 163							100.0000
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							100.0000
16 SBI Upper Limit	Line 7 * (Line 8 / Line 9) * 1.05							105.0000

Trans. 167
Exhibit 3.3-13

Rate Elements	base period volumes 2005 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. 163							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. 163							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. 163							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. 167
Exhibit 3.3-14

	Rate Elements	base period volumes 2005 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					\$15,810	\$15,810	\$15,810	
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. 163						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. 163						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. 163						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					\$47,358	\$47,358	\$47,358	
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. 163						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. 167
Exhibit 3.3-15

Rate Elements

VG/WATS/Metallic/Teleg. SBI Calculation:		Source / Comments:	
16	SBI(py) = SBI on last day of previous tariff year	Trans. 163	81.9104
17	Proposed PCI (Non-Exogenous Only)	Exhibit 2.3-2, Line 11	76.8928
18	PCI(py) = PCI on last day of previous tariff year	Trans. 163	76.8928
19	SBI Upper(t-1)	Trans. 163	86.0060
20	Exogenous Change Targeted to Voice Grade	Exhibit 1.3-2, Line 12	0
21	Undesignated Exog. Chg for Special Access Basket	Exhibit 1.3-2, Line 17	0
22	Exogenous Cost Change factor for SBI	1 + (Line 20 / Line 15 Col. E) + (Line 21 / Exhibit 3.3-19 Line 63 Col. E)	1.0000
23	SBI(t-1) = Immed. preceeding SBI	Trans. 163	81.9104
24	Sum[V * P(t) / P(t-1)] = SBI wtd. price ratio	Col. G Line 15 / Col. F Line 15	1.0000
25	SBI(t) = SBI(t-1)*Sum[V*P(t)/P(t-1)]	Line 23 * Line 24	81.9104
26	SBI Upper Limit	Line 16 * (Line 17 / Line 18) * 1.05	86.0060

Citizens Telecommunications Companies - Group #3

Special Access Basket

Rate Element Detail

Trans. 167
Exhibit 3.3-16

Rate Elements	base period volumes 2005 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. 163						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. 163						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. 163						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. 167
Exhibit 3.3-17

Trans. 167
Exhibit 3.3-18

82.5915
86.7210

Citizens Telecommunications Companies - Group #3

Special Access Basket

Rate Element Detail

Trans. 167
Exhibit 3.3-19

Rate Elements	base period volumes 2005 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	279	23.05	23.05	23.05	6,431	6,431	6,431	
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	279	33.60	33.60	33.60	9,374	9,374	9,374	
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	812	6.00	6.00	6.00	4,874	4,874	4,874	
22 DDS Channel Mileage Facility 64 Kbps	0	6.00	6.00	6.00	0	0	0	
23 OC-3 Channel Mileage Facility	0	280.00	280.00	280.00	0	0	0	
24 OC-3c Channel Mileage Facility	0	280.00	280.00	280.00	0	0	0	
25 DDS Channel Termination 2.4 Kbps NRC	0	250.00	250.00	250.00	0	0	0	
26 DDS Channel Termination 4.8 Kbps NRC	0	250.00	250.00	250.00	0	0	0	
27 DDS Channel Termination 9.6 Kbps NRC	0	250.00	250.00	250.00	0	0	0	
28 DDS Channel Termination 19.2 Kbps NRC	0	250.00	250.00	250.00	0	0	0	
29 DDS Channel Termination 56 Kbps NRC	0	250.00	250.00	250.00	0	0	0	
30 DDS Channel Termination 64 Kbps NRC	0	250.00	250.00	250.00	0	0	0	
31 DDS Channel Termination NRC per order	0	110.00	110.00	110.00	0	0	0	
32 OC-3 to DS3 Multiplexing	0	1,500.00	1,500.00	1,500.00	0	0	0	
33 OC-3 to DS1 Multiplexing	0	1,800.00	1,800.00	1,800.00	0	0	0	
34 OC-3 to DS3 Multiplexing NRC	0	1,297.00	1,297.00	1,297.00	0	0	0	
35 OC-3 to DS1 Multiplexing NRC	0	1,297.00	1,297.00	1,297.00	0	0	0	
36 NID Replacement NRC	0	99.00	99.00	99.00	0	0	0	
32 Service Date Change - NRC	0	150.00	150.00	150.00	0	0	0	
33 Design Change Charge - NRC	0	150.00	150.00	150.00	0	0	0	
34 Cancellation Charge - NRC	0	402.75	402.75	402.75	0	0	0	
35 Add'l Engineering, per 1/2 hour, Basic	0	35.00	35.00	35.00	0	0	0	
36 Add'l Engineering, per 1/2 hour, Overtime	0	52.50	52.50	52.50	0	0	0	
37 Add'l Engineering, per 1/2 hour, Premium	0	70.00	70.00	70.00	0	0	0	
38 Add'l Labor, per 1/2 hour per technician, Basic	0	23.51	23.51	23.51	0	0	0	
39 Add'l Labor, per 1/2 hour per technician, Overtime	0	35.27	35.27	35.27	0	0	0	
40 Add'l Labor, per 1/2 hour per technician, Premium	0	47.02	47.02	47.02	0	0	0	
41 Add'l Testing, per 1/2 hour per technician, Basic	0	23.51	23.51	23.51	0	0	0	

Rate Element Detail

Exhibit 3.3-19

Citizens Telecommunications Companies - Group #4

CMT Basket

Rate Element Detail

Trans. 167

Exhibit 3.4-1

Rate Elements	base period demand 2005 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.	2,538,688	6.50	6.50	6.50	6.50	\$16,501,472	\$16,501,472	\$16,501,472	\$16,501,472
2 EUCL - Lifeline	73,390	6.50	6.50	6.50	6.50	\$477,035	\$477,035	\$477,035	\$477,035
3 EUCL - Secondary Residence	124,832	7.00	7.00	7.00	7.00	\$873,824	\$873,824	\$873,824	\$873,824
4 EUCL - BRI ISDN	1,216	7.00	7.00	7.00	7.00	\$8,512	\$8,512	\$8,512	\$8,512
5 EUCL - MLB & Centrex incl. Coin, excl. BRI ISDN	639,126	9.20	9.20	9.20	9.20	\$5,879,959	\$5,879,959	\$5,879,959	\$5,879,959
6 EUCL - PRI ISDN	217	46.00	46.00	46.00	46.00	\$9,982	\$9,982	\$9,982	\$9,982
7 EUCL - Special Access Surcharge	277	25.00	25.00	25.00	25.00	\$6,925	\$6,925	\$6,925	\$6,925
8 Port - BRI ISDN	1,216	2.00	2.00	2.00	2.00	\$2,432	\$2,432	\$2,432	\$2,432
9 Port - PRI ISDN	217	9.56	9.56	9.56	9.56	\$2,075	\$2,075	\$2,075	\$2,075
10 Subtotal EUCL Lines or Revenue	3,378,337					\$23,762,216	\$23,762,216	\$23,762,216	\$23,762,216
11 PICC - MLB incl. Coin	532,778	4.31	4.31	4.31	4.31	\$2,296,273	\$2,296,273	\$2,296,273	\$2,296,273
12 PICC - Centrex (groups of 9+ lines)	34,638	0.48	0.48	0.48	0.48	\$16,588	\$16,588	\$16,588	\$16,588
13 PICC - Centrex (groups of 8 lines)	3,344	0.54	0.54	0.54	0.54	\$1,802	\$1,802	\$1,802	\$1,802
14 PICC - Centrex (groups of 7 lines)	3,720	0.62	0.62	0.62	0.62	\$2,290	\$2,290	\$2,290	\$2,290
15 PICC - Centrex (groups of 6 lines)	5,089	0.72	0.72	0.72	0.72	\$3,656	\$3,656	\$3,656	\$3,656
16 PICC - Centrex (groups of 5 lines)	6,537	0.86	0.86	0.86	0.86	\$5,635	\$5,635	\$5,635	\$5,635
17 PICC - Centrex (groups of 4 lines)	7,521	1.08	1.08	1.08	1.08	\$8,104	\$8,104	\$8,104	\$8,104
18 PICC - Centrex (groups of 3 lines)	8,257	1.44	1.44	1.44	1.44	\$11,863	\$11,863	\$11,863	\$11,863
19 PICC - Centrex (groups of 2 lines)	6,536	2.16	2.16	2.16	2.16	\$14,085	\$14,085	\$14,085	\$14,085
20 PICC - PRI ISDN	109	21.55	21.55	21.55	21.55	\$2,349	\$2,349	\$2,349	\$2,349
21 Subtotal PICC Lines or Revenue	608,529					\$2,362,644	\$2,362,644	\$2,362,644	\$2,362,644
22 CCL Premium Terminating MOU	526,460,655	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	152,843,416	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	679,304,071					\$0	\$0	\$0	\$0
27 Total CMT Basket Revenues excluding USAC Receipts						\$26,124,860	\$26,124,860	\$26,124,860	\$26,124,860
28 USAC Receipts	3,378,337					\$2,756,599	\$2,756,599	\$2,771,133	\$2,771,133
29 CMT per line Revenues						\$28,870,027	\$28,870,027	\$28,884,561	\$28,884,561
30 Other CMT revenues						\$11,432	\$11,432	\$11,432	\$11,432
31 Total CMT Basket Revenues including USAC Receipts						\$28,881,458	\$28,881,458	\$28,895,993	\$28,895,993
32 Pooling Revenues Included in CMT per line Revenues						\$0	\$0	\$1,587,898	\$1,587,898
33 Total CMT Lines/CMT Rev. Per Line Excl. Pooling	3,378,337					8.545633	8.545633	8.079911	8.079911

Citizens Telecommunications Companies - Group #4

CMT Basket

USAC Support Detail

Trans. 167

Exhibit 3.4-2

Type of Support/Study Area		COSA A	base period demand 2005 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	432,111	1.2848	1.2956	555,176	559,843
2	CTC of Illinois	CTIL	981,484	1.2321	1.2401	1,209,286	1,217,138
3	CTC of Minnesota - Lakes	CTLK	1,286,879	0.6113	0.6143	786,669	790,530
4	CTC of Minnesota - South	CTSO	37,652	5.4570	5.4080	205,467	203,622
5	Total Residence & Single Line Business		2,738,126			2,756,599	2,771,133
Multiline Business							
6	CTC of Nebraska - Fort Kearney	CTFK	158,339	0.0000	0.0000	0	0
7	CTC of Illinois	CTIL	212,558	0.0000	0.0000	0	0
8	CTC of Minnesota - Lakes	CTLK	261,974	0.0000	0.0000	0	0
9	CTC of Minnesota - South	CTSO	7,340	0.0000	0.0000	0	0
10	Total Multiline Business		640,211			0	0
11	Total for Tariff Unit		3,378,337			2,756,599	2,771,133

Trans. 167
Exhibit 3.4-3

Exhibit 3.4-3

Exhibit 3.4-3

Citizens Telecommunications Companies - Group #4

Traffic Sensitive Basket

Rate Element Detail

Trans. 167

Exhibit 3.4-4

Rate Elements	base period volumes 2005 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	6,791,693	0.00039500	0.00039500	0.00039500	2,683	2,683	2,683	
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					\$2,683	\$2,683	\$2,683	
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. 163

Exhibit 2.4-2, Line 11

Trans. 163

Trans. 163

Exhibit 1.4-3, Line 2

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

Trans. 163

Col. G Line 4 / Col. F Line 4

Line 11 * Line 12

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

Trans. 167
Exhibit 3.4-5

Exhibit 3.4-5

Exhibit 3.4-5

Rate Element Details		base period volumes 2005 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. 163					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. 163					36.4198
6	SBI Upper(t-1)			Trans. 163					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. 163					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. 167
Exhibit 3.4-6

Exhibit 3.4-6

Exhibit 3.4-6

Rate Element Detail		base period volumes 2005 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									
Database Access									
1	800 DB Query Charge	71,985,063	0.00896603	0.00896603	0.00896603	645,420	645,420	645,420	
2	LNP Access Query Charge	34,612	0.02000000	0.02000000	0.02000000	692	692	692	
3	SUB-TOTAL, 800 Database Basic					\$646,112	\$646,112	\$646,112	
4	SUB-TOTAL, Database Access					\$646,112	\$646,112	\$646,112	
SBI Calculation:		Source / Comment							
5	SBI(py) = SBI on last day of previous tariff year	Trans. 163 90.7792							
6	Proposed PCI (Non-Exogenous Only)	Exhibit 2.4-2, Line 11 36.4198							
7	PCI(py) = PCI on last day of previous tariff year	Trans. 163 36.4198							
8	SBI Upper(t-1)	Trans. 163 95.3181							
9	Exogenous Change Targeted to Database Access	Exhibit 1.4-2, Line 4 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. 163 90.7792							
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 90.7792							
14	SBI Upper Limit	Line 5 * (Line 6 / Line 7) * 1.05 95.3181							

Rate Element Detail

Exhibit 3.4-7

Rate Element		base period volumes 2005 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. 163							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. 163							36.4198
9	SBI Upper(t-1)	Trans. 163							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. 163							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 Elements		base period volumes 2005 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	410,921,195	0.00098718	0.00098718	0.00098718	405,655	405,655	405,655	
2	Multiplexers - (Trunk Side of End Office) - per MOU	413,293,326	0.00004000	0.00004000	0.00004000	16,532	16,532	16,532	
2	Dedicated VG (DSO) Port Charge	865.62	28.37	28.37	28.37	24,558	24,558	24,558	
3	Dedicated DS1 Port Charge	2,452.40	302.84	302.84	302.84	742,681	742,681	742,681	
4	Dedicated Port Charge Analog	0.00	28.91	28.91	28.91	0	0	0	
5	SUB-TOTAL, Trunk Ports					\$1,189,426	\$1,189,426	\$1,189,426	
SBI Calculation:		Source / Comments:							
6	SBI(py) = SBI on last day of previous tariff year	Trans. 163							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. 163							36.4198
9	SBI Upper(t-1)	Trans. 163							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. 163							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. 167

Exhibit 3.4-9

Rate Elements	base period volumes 2005 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								0.0000
4 Proposed PCI (Non-Exogenous Only)								36.4198
5 PCI(py) = PCI on last day of previous tariff year								36.4198
6 SBI Upper(t-1)								0.0000
7 ATS Targeting to STP Ports								0
8 Exogenous Cost Change factor for SBI								1.0000
9 SBI(t-1) = Immed. preceeding SBI								0.0000
10 Sum[V * P(t) / P(t-1)] = SBI wtd. price ratio								1.0000
11 SBI(t) = SBI(t-1)*Sum[V*P(t)/P(t-1)]								0.0000
12 SBI Upper Limit								0.0000
13 GRAND TOTAL, Traffic Sensitive Basket					\$6,208,470	\$6,208,470	\$6,208,470	
Traffic Sensitive Basket API Calculation:								
14 API(t-1) = Immediately Preceeding API								36.4198
15 [SUM (v)*P(t)/P(t-1)] = API wtd. price ratio								1.0000
16 API(t) = API(t-1) * [SUM(v) * (P(t)/P(t-1))]								36.4198

Source / Comments:

Trans. 163

Exhibit 2.4-2, Line 11

Trans. 163

Trans. 163

Exhibit 1.4-3, Line 4

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

Trans. 163

Col. G Line 2 / Col. F Line 2

Line 9 * Line 10

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

Trans. 167
Exhibit 3.4-10

Rate Elements	base period volumes 2005 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	662,242,740	0.00055622	0.00055622	0.00055622	368,353	368,353	368,353	
Facility - per Mile, per minute	8,718,205,000	0.00005000	0.00005000	0.00005000	435,910	435,910	435,910	
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					\$804,263	\$804,263	\$804,263	
Tandem Switched Transport SBI Calculation:								
SBI(py) = SBI on last day of previous tariff year	Trans. 163							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. 163							47.2388
SBI Upper(t-1)	Trans. 163							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. 163							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. 167
Exhibit 3.4-11

Rate Element Detail									
	base period volumes 2005 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	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	861.40	17.00	17.00	17.00	14,644	14,644	14,644		
4 VG Direct Trunked Facility	10,629.39	3.00	3.00	3.00	31,888	31,888	31,888		
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					\$47,170	\$47,170	\$47,170		
Voice Grade SBI Calculation:									
8 SBI(py) = SBI on last day of previous tariff year	Trans. 163							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. 163							47.2388	
11 SBI Upper(t-1)	Trans. 163							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. 163							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	

Trunking Basket Rate Element Detail

Trans. 167
Exhibit 3.4-12

Rate Elements		base period volumes 2005 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	80.42	306.73	306.73	306.73	24,667	24,667	24,667	
2	DS1 Direct Trunked Termination	2,385.65	38.60	38.60	38.60	92,086	92,086	92,086	
3	DS1 Direct Trunked Facility	21,244.70	16.81	16.81	16.81	357,205	357,205	357,205	
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	450.00	450.00	450.00	0	0	0	
7	DS1 Dir. Trk. Transport Activated, per service order	0	130.23	130.23	130.23	0	0	0	
6	SUB-TOTAL, DS1 Service					\$473,958	\$473,958	\$473,958	
DS1 Subindex Calculation:		Source / Comments:							
7	SBI(py) = SBI on last day of previous tariff year	Trans. 163							74.7888
8	Proposed PCI (Non-Exogenous Only)	Exhibit 2.4-2, Line 11							47.2388
9	PCI(py) = PCI on last day of previous tariff year	Trans. 163							47.2388
10	SBI Upper(t-1)	Trans. 163							78.5282
11	ATS Targeting to DS1	Exhibit 1.4-3, 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. 163							74.7888
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							74.7888
16	SBI Upper Limit	Line 7 * (Line 8 / Line 9) * 1.05							78.5282

Trans. 167
Exhibit 3.4-13

Rate Elements	base period volumes 2005 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	2.54	1,600.00	1,600.00	1,600.00	4,064	4,064	4,064	
DS3 Direct Trunked Termination	2.59	500.00	500.00	500.00	1,295	1,295	1,295	
DS3 Direct Trunked Facility	440.77	50.00	50.00	50.00	22,039	22,039	22,039	
Mux DS3 to DS1, per month	101.47	500.00	500.00	500.00	50,735	50,735	50,735	
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					\$78,133	\$78,133	\$78,133	
DS3 Subindex Calculation:								
SBI(py) = SBI on last day of previous tariff year	Trans. 163							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. 163							47.2388
SBI Upper(t-1)	Trans. 163							82.5520
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. 163							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							82.555

Trans. 167
Exhibit 3.4-14

Trans. 167
Exhibit 3.4-15

Exhibit 3.4-15

	base period volumes 2005	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	1,543	32.41	32.41	32.41	50,009	50,009	50,009	
2 VG Channel Termination, 4 Wire	4,909	50.50	50.50	50.50	247,884	247,884	247,884	
3 Metallic Channel Termination	0	32.41	32.41	32.41	0	0	0	
4 VG Channel Mileage Termination, per term.	5,372	28.77	28.77	28.77	154,552	154,552	154,552	
5 Metallic Channel Mileage Termination, per term.	0	28.77	28.77	28.77	0	0	0	
6 VG Channel Mileage Facility, per mile	66,309	2.45	2.45	2.45	162,132	162,132	162,132	
7 Metallic Channel Mileage Facility, per mile	0	2.45	2.45	2.45	0	0	0	
8 VG Channel Term 4W NRC, per termination	0	200.00	200.00	200.00	0	0	0	
9 VG Channel Term 2W NRC, per termination	0	488.24	488.24	488.24	0	0	0	
10 VG 2W/4W Channel Term NRC, per order	0	130.23	130.23	130.23	0	0	0	
11 VG data bridging 2W/4W	156	5.59	5.59	5.59	872	872	872	
12 VG Voice bridging, 2W/4W	120	5.59	5.59	5.59	671	671	671	
13 VG C-type conditioning	350	1.00	1.00	1.00	350	350	350	
14 VG Improved Attenuation Distortion	24	1.00	1.00	1.00	24	24	24	
15 VG Improved Envelope Delay Distortion	84	1.00	1.00	1.00	84	84	84	
16 VG data capability	120	1.00	1.00	1.00	120	120	120	
17 VG Improved Return Loss for Effective 2w/4w	9	1.00	1.00	1.00	9	9	9	
18 VG Customer Specified Receive Level	0	6.74	6.74	6.74	0	0	0	
19 VG Signaling Capability	64	1.00	1.00	1.00	64	64	64	
20 VG Selective Signaling Arrangement	0	35.42	35.42	35.42	0	0	0	
21 VG Improved Term Option	12	1.00	1.00	1.00	12	12	12	
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					\$616,783	\$616,783	\$616,783	
VG/WATS/Metallic/Teleg. SBI Calculation:								
25 SBI(py) = SBI on last day of previous tariff year	Trans. 163							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. 163							41.0209
28 SBI Upper(t-1)	Trans. 163							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. 163							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. 167
Exhibit 3.4-16

Rate Elements	base period volumes 2005 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	48	47.00	47.00	47.00	2,256	2,256	2,256	
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	0	38.51	38.51	38.51	0	0	0	
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	48	45.00	45.00	45.00	2,160	2,160	2,160	
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	0	45.00	45.00	45.00	0	0	0	
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	451	1.55	1.55	1.55	699	699	699	
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	0	6.70	6.70	6.70	0	0	0	
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					\$5,115	\$5,115	\$5,115	

Audio/Video SBI Calculation:

Source / Comments:

33 SBI(py) = SBI on last day of previous tariff year	Trans. 163	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. 163	41.0209
36 SBI Upper(t-1)	Trans. 163	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. 163	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. 167
Exhibit 3.4-16

		base period volumes 2005 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. 167
Exhibit 3.4-17

Rate Elements

Rate Elements	base period volumes 2005 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	27,410	234.12	234.12	234.12	6,417,229	6,417,229	6,417,229	
2 DS1 Channel Mileage Termination	25,560	39.41	39.41	39.41	1,007,320	1,007,320	1,007,320	
3 DS1 Channel Mileage Facility	265,777	15.00	15.00	15.00	3,986,659	3,986,659	3,986,659	
4 DS1 Channel Termination NRC per termination	0	450.00	450.00	450.00	0	0	0	
5 DS1 Channel Termination NRC per order	0	130.59	130.59	130.59	0	0	0	
6 Mux DS1 to voice	130	187.21	187.21	187.21	24,337	24,337	24,337	
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					\$11,435,545	\$11,435,545	\$11,435,545	
DS1 Subindex Calculation:								
Source / Comments:								
13 SBI(py) = SBI on last day of previous tariff year	Trans. 163							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. 163							41.0209
16 SBI Upper(t-1)	Trans. 163							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. 163							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

Special Access Basket Rate Element Detail

Trans. 167
Exhibit 3.4-18

Citizens Telecommunications Companies - Group #4

Special Access Basket

Rate Element Detail

Trans. 167
Exhibit 3.4-19

Rate Elements	base period volumes 2005 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	226	68.01	68.01	68.01	15,370	15,370	15,370	
4 DDS Channel Termination 19.2 Kbps	0	67.00	67.00	67.00	0	0	0	
5 DDS Channel Termination 56 Kbps	9,207	99.18	99.18	99.18	913,150	913,150	913,150	
6 DDS Channel Termination 64 Kbps	370	99.18	99.18	99.18	36,697	36,697	36,697	
7 OC-3 Channel Termination	1	3,200.00	3,200.00	3,200.00	3,200	3,200	3,200	
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	72	30.93	30.93	30.93	2,227	2,227	2,227	
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	202	30.93	30.93	30.93	6,248	6,248	6,248	
12 DDS Channel Mileage Termination 19.2 Kbps	0	30.93	30.93	30.93	0	0	0	
13 DDS Channel Mileage Termination 56 Kbps	9,157	30.94	30.94	30.94	283,318	283,318	283,318	
14 DDS Channel Mileage Termination 64 Kbps	383	30.94	30.94	30.94	11,850	11,850	11,850	
15 OC-3 Channel Mileage Termination	1	2,000.00	2,000.00	2,000.00	2,000	2,000	2,000	
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	612	4.80	4.80	4.80	2,938	2,938	2,938	
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	1,709	4.80	4.80	4.80	8,203	8,203	8,203	
20 DDS Channel Mileage Facility 19.2 Kbps	0	3.81	3.81	3.81	0	0	0	
21 DDS Channel Mileage Facility 56 Kbps	114,794	3.82	3.82	3.82	438,514	438,514	438,514	
22 DDS Channel Mileage Facility 64 Kbps	5,731	3.82	3.82	3.82	21,892	21,892	21,892	
23 OC-3 Channel Mileage Facility	5	280.00	280.00	280.00	1,529	1,529	1,529	
24 OC-3c Channel Mileage Facility	0	280.00	280.00	280.00	0	0	0	
25 DDS Channel Termination 2.4 Kbps NRC	0	250.00	250.00	250.00	0	0	0	
26 DDS Channel Termination 4.8 Kbps NRC	0	250.00	250.00	250.00	0	0	0	
27 DDS Channel Termination 9.6 Kbps NRC	0	250.00	250.00	250.00	0	0	0	
28 DDS Channel Termination 19.2 Kbps NRC	0	250.00	250.00	250.00	0	0	0	
29 DDS Channel Termination 56 Kbps NRC	0	250.00	250.00	250.00	0	0	0	
30 DDS Channel Termination 64 Kbps NRC	0	250.00	250.00	250.00	0	0	0	
31 DDS Channel Termination NRC per order	0	130.23	130.23	130.23	0	0	0	
32 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	433	4.90	4.90	4.90	2,122	2,122	2,122	
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 2005 A	prices at last PCI update B	current prices C	proposed prices D	revenue at last PCI update E = A * B	revenue at current prices F = A * C	revenue at proposed prices G = A * D	Index Calculation H
	Rate Elements								
42	Add'l 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					\$1,757,539	\$1,757,539	\$1,757,539	
54	SUB-TOTAL, High Capacity/DDS					\$14,448,580	\$14,448,580	\$14,448,580	
	High Cap/DDS SBI Calculation:		Source / Comments:						
55	SBI(py) = SBI on last day of previous tariff year		Trans. 163						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. 163						41.0209
58	SBI Upper(t-1)		Trans. 163						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. 163						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					\$15,070,478	\$15,070,478	\$15,070,478	
	Special Access Basket API Calculation:		Source / Comments:						
67	API(t-1) = Immediately Preceeding API		Trans. 163						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

Trans. 167
Exhibit 4.1-1
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

Trans. 167
Exhibit 4.2-1
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

Trans. 167
Exhibit 4.3-1
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

Trans. 167
Exhibit 4.4-1
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: 06/16/06

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

Trans. 167
Exhibit 5-2

Services Outside of Price Cap

Company Name: Citizens Telecommunications Companies

Filing Date: 06/16/06

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

Trans. 167
Exhibit H-1
Page 1 of 3

		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)	10,139,937	\$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.

Citizens and Frontier Telephone Companies*
7/06 Local Switching to Common Line Pooling Calculations

Trans. 167
Exhibit H-1
Page 2 of 3

		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)	(H)=G-F	(I)	(J)	(K) = (J) - (I)
1	Citizens Rate Group 1 (CTC1)	\$19,801,942	\$19,801,942	\$0	\$2,802,956	\$6,068,681	\$3,265,725
2	Citizens Rate Group 2 (CTC2)	\$3,689,945	\$3,689,945	\$0	\$1,200,521	\$1,200,521	\$0
3	Citizens Rate Group 3 (CTC3)	\$125,010	\$275,540	\$150,530	\$0	\$120,202	\$120,202
4	Citizens Rate Group 4 (CTC4)	\$5,609,784	\$5,889,941	\$280,157	\$1,054,903	\$2,362,644	\$1,307,741
5	Frontier Telephone of Rochester (RTNY)	\$3,129,787	\$6,100,446	\$2,970,660	\$0	\$2,300,998	\$2,300,998
6	Frontier Communications of MN & IA (VITC)	\$4,068,757	\$5,151,043	\$1,082,286	\$758,309	\$1,828,819	\$1,070,509
7	Frontier Tier 2 Companies (RTCS)	\$4,219,293	\$5,663,281	\$1,443,987	\$0	\$2,151,246	\$2,151,246
8	Total	\$40,644,518	\$46,572,139	\$5,927,621	\$5,816,690	\$16,033,111	\$10,216,421
				\$17,073,473			

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 2006 Annual Filing TRP.

Citizens and Frontier Telephone Companies*

7/06 Local Switching to Common Line Pooling Calculations

Trans. 167

Exhibit H-1

Page 3 of 3

	Headroom for Pooling	ShortFall CAP-4 R 400	Maximum Rec'd Shortfall	Received ShortFall	Unrecovered Shortfall	ShortFall Reversal Per Line	Allocated LS Shift
	(L) = (H)+(K)	(M)=If C > L,C-L,0	(N)=If L-C>0,L-C,0	(O)<=N, Total O <= Total M	(P)<=M, Total P = M - O	(Q)=IF M>0,(M-P)/A,-O/A	(R)=If C>L,L,C+O
1	Citizens Rate Group 1 (CTC1)	\$3,265,725	\$2,913,502	\$0	\$0	\$0.2873	\$3,265,725
2	Citizens Rate Group 2 (CTC2)	\$0	\$1,909,799	\$0	\$0	\$0.5870	\$0
3	Citizens Rate Group 3 (CTC3)	\$270,732	\$189,303	\$0	\$0	\$0.7401	\$270,732
4	Citizens Rate Group 4 (CTC4)	\$1,587,898	\$213,560	\$0	\$0	\$0.0632	\$1,587,898
5	Frontier Telephone of Rochester (RTNY)	\$5,271,658	\$0	\$4,824,469	\$0	(\$1.0525)	\$5,271,658
6	Frontier Communications of MN & IA (VITC)	\$2,152,796	\$751,522	\$0	\$0	\$0.3481	\$2,152,796
7	Frontier Tier 2 Companies (RTCS)	\$3,595,233	\$0	\$223,786	\$0	(\$0.0754)	\$3,595,233
8	Total	\$16,144,042	\$5,977,686	\$5,048,255	\$929,431		\$16,144,042

* 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.