

**Citizens Telecommunications Companies - Group #1**

Summary of Exogenous Costs

Excluding ATS Targeting

Trans. 174

Exhibit 1.1-1

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		<u>Quantity</u>	<u>Source / Comments</u>
CMT Basket			
1	Regulatory Fees	1,867	Exhibit 1.1-4, Line 13
2	TRS Costs	21,957	Exhibit 1.1-5, Line 13
3	NANPA	(198)	Exhibit 1.1-6, Line 13
4	Total Common Line	23,626	Sum of Lines 1..3
Traffic Sensitive Basket			
5	Regulatory Fees	0	Exhibit 1.1-4, Line 16
6	TRS Costs	0	Exhibit 1.1-5, Line 16
7	NANPA	0	Exhibit 1.1-6, Line 16
8	Total Traffic Sensitive	0	Sum of Lines 5..7
Special Access Basket			
9	Regulatory Fees	0	Exhibit 1.1-4, Line 17
10	TRS Costs	0	Exhibit 1.1-5, Line 17
11	NANPA	0	Exhibit 1.1-6, Line 17
12	Total Special Access	0	Sum of Lines 9..11

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

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

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

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

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

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Exhibit 1.1-3  
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	Quantity	Source / Comments
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 #1**Calculation of Exogenous Adjustment  
For Federal Regulatory FeesTrans. 174  
Exhibit 1.1-4  
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	<u>Quantity</u>	<u>Source / Comments</u>
1 Regulatory Fees Embedded in Rates	223,096	Trans. 167, Exhibit 1.1-4
2 Reg Fee Funding Base--Interstate EU Rev.	113,255,328	Contribution Base from Form 499-A for 2005
3 Non-Price Cap Percentage	25.3259%	records
4 Price Cap Portion of Funding Base	84,572,360	Line 2 * (1 - Line 3)
5 Reg. Fee rate per Revenue Dollar	\$0.00266	Notice of Proposed Rulemaking, FCC 07-55 released April 18, 2007
6 Regulatory Fees Attributable to Price Caps	224,962	Line 5 * Line 4
7 Regulatory Fees Exogenous Cost Change	1,867	Line 6 - Line 1
Price Cap End User Revenues		
8 CMT Basket--Per Line Only	69,816,896	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	69,816,896	Sum of Lines 8..11

**Citizens Telecommunications Companies - Group #1**

Calculation of Exogenous Adjustment  
For Federal Regulatory Fees

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Exhibit 1.1-4  
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	<u>Quantity</u>	<u>Source / Comments</u>
Reg Fees Exogenous Change Allocation:		
13 CMT Basket	1,867	Line 7 * Line 8 / Line 12
14 Database Access--Undesignated	0	Line 7 * Line 9 / Line 12
15 Billing Name and Address	0	Line 7 * Line 10 / Line 12
16 Total Traffic Sensitive	0	Sum of Lines 14..15
17 Special Access	0	Line 7 * Line 11 / Line 12
18 Total Reg Fees Exogenous	1,867	Line 13 + Line 16 + Line 17

**Citizens Telecommunications Companies - Group #1**Calculation of Exogenous Adjustment  
For Telecommunications Relay ServiceTrans. 174  
Exhibit 1.1-5  
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	<u>Quantity</u>	<u>Source / Comments</u>
1 TRS Costs Embedded in Rates	430,505	Trans. 167, Exhibit 1.1-5
2 2004 TRS Funding Base	113,255,328	Contribution Base from Form 499-A for 2005
3 2004 Non-Price Cap Percentage	25.3259%	records
4 Price Cap Portion of 2004 Funding Base	84,572,360	Line 2 * (1 - Line 3)
5 TRS Contr. per IS End User Billed Revenue	0.00535	Order, DA 06-1345, released June 29, 2006
6 TRS Costs for Price Caps	452,462	Line 5 * Line 4
7 TRS Exogenous Cost Change	21,957	Line 6 - Line 1
Price Cap End User Revenues		
8 CMT Basket--Per Line Only	69,816,896	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	69,816,896	Sum of Lines 8..11

**Citizens Telecommunications Companies - Group #1**

Calculation of Exogenous Adjustment  
For Telecommunications Relay Service

Trans. 174  
Exhibit 1.1-5  
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	<u>Quantity</u>	<u>Source / Comments</u>
TRS Exogenous Cost Change Allocation:		
13 CMT Basket	21,957	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	21,957	Line 13 + Line 16 + Line 17



**Citizens Telecommunications Companies - Group #1**Calculation of Exogenous Adjustment  
For NANPA PaymentsTrans. 174  
Exhibit 1.1-6  
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	<u>Quantity</u>	<u>Source / Comments</u>
1 NANPA Payments Embedded in Rates	1,830	Trans. 167, Exhibit 1.1-6
2 NANPA Funding Base--Interstate EU Revei	113,255,328	Contribution Base from Form 499-A for 2005
3 Non-Price Cap Percentage	25.3259%	records
4 Price Cap Portion of Funding Base	84,572,360	Line 2 * (1 - Line 3)
5 NANPA Contribution Factor	0.0000193	Public Notice, DA 07-2078, released May 15, 2007
6 NANPA Costs Attributable to Price Caps	1,632	Line 5 * Line 4
7 NANPA Exogenous Cost Change	(198)	Line 6 - Line 1
Price Cap End User Revenues		
8 CMT Basket--Per Line Only	69,816,896	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	69,816,896	Sum of Lines 8..11

**Citizens Telecommunications Companies - Group #1**

Calculation of Exogenous Adjustment  
For NANPA Payments

Trans. 174  
Exhibit 1.1-6  
Page 2 of 2

	<u>Quantity</u>	<u>Source / Comments</u>
NANPA Exogenous Change Allocation:		
13 CMT Basket	(198)	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	(198)	Line 13 + Line 16 + Line 17

**Citizens Telecommunications Companies - Group #2**

Summary of Exogenous Costs

Excluding ATS Targeting

Trans. 174

Exhibit 1.2-1

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		<u>Quantity</u>	<u>Source / Comments</u>
CMT Basket			
1	Regulatory Fees	163	Exhibit 1.2-4, Line 13
2	TRS Costs	2,856	Exhibit 1.2-5, Line 13
3	NANPA	(28)	Exhibit 1.2-6, Line 13
4	Total Common Line	2,991	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. 174  
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

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Exhibit 1.2-2  
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	<b>Quantity</b>	<b><u>Source / Comments</u></b>
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. 174  
Exhibit 1.2-3  
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	Quantity	Source / Comments
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 #2**Calculation of Exogenous Adjustment  
For Federal Regulatory FeesTrans. 174  
Exhibit 1.2-4  
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	<u>Quantity</u>	<u>Source / Comments</u>
1 Regulatory Fees Embedded in Rates	30,981	Trans. 167, Exhibit 1.2-4
2 Reg Fee Funding Base--Interstate EU Rev.	15,587,521	Contribution Base from Form 499-A for 2005
3 Non-Price Cap Percentage	24.8854%	records
4 Price Cap Portion of Funding Base	11,708,497	Line 2 * (1 - Line 3)
5 Reg. Fee rate per Revenue Dollar	\$0.00266	Notice of Proposed Rulemaking, FCC 07-55 released April 18, 2007
6 Regulatory Fees Attributable to Price Caps	31,145	Line 5 * Line 4
7 Regulatory Fees Exogenous Cost Change	163	Line 6 - Line 1
Price Cap End User Revenues		
8 CMT Basket--Per Line Only	11,832,797	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	11,832,797	Sum of Lines 8..11

**Citizens Telecommunications Companies - Group #2**

Calculation of Exogenous Adjustment  
For Federal Regulatory Fees

Trans. 174  
Exhibit 1.2-4  
Page 2 of 2

	<u>Quantity</u>	<u>Source / Comments</u>
Reg Fees Exogenous Change Allocation:		
13 CMT Basket	163	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	163	Line 13 + Line 16 + Line 17



**Citizens Telecommunications Companies - Group #2**Calculation of Exogenous Adjustment  
For Telecommunications Relay ServiceTrans. 174  
Exhibit 1.2-5  
Page 1 of 2

	<u>Quantity</u>	<u>Source / Comments</u>
1 TRS Costs Embedded in Rates	59,784	Trans. 167, Exhibit 1.2-5
2 2004 TRS Funding Base	15,587,521	Contribution Base from Form 499-A for 2005
3 2004 Non-Price Cap Percentage	24.8854%	records
4 Price Cap Portion of 2004 Funding Base	11,708,497	Line 2 * (1 - Line 3)
5 TRS Contr. per IS End User Billed Revenue	0.00535	Order, DA 06-1345, released June 29, 2006
6 TRS Costs for Price Caps	62,640	Line 5 * Line 4
7 TRS Exogenous Cost Change	2,856	Line 6 - Line 1
Price Cap End User Revenues		
8 CMT Basket--Per Line Only	11,832,797	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	11,832,797	Sum of Lines 8..11

**Citizens Telecommunications Companies - Group #2**

Calculation of Exogenous Adjustment  
For Telecommunications Relay Service

Trans. 174  
Exhibit 1.2-5  
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	<u>Quantity</u>	<u>Source / Comments</u>
TRS Exogenous Cost Change Allocation:		
13 CMT Basket	2,856	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	2,856	Line 13 + Line 16 + Line 17

**Citizens Telecommunications Companies - Group #2**Calculation of Exogenous Adjustment  
For NANPA PaymentsTrans. 174  
Exhibit 1.2-6  
Page 1 of 2

	Quantity	Source / Comments
1 NANPA Payments Embedded in Rates	254	Trans. 167, Exhibit 1.2-6
2 NANPA Funding Base--Interstate EU Revei	15,587,521	Contribution Base from Form 499-A for 2005
3 Non-Price Cap Percentage	24.8854%	records
4 Price Cap Portion of Funding Base	11,708,497	Line 2 * (1 - Line 3)
5 NANPA Contribution Factor	0.0000193	Public Notice, DA 07-2078, released May 15, 2007
6 NANPA Costs Attributable to Price Caps	226	Line 5 * Line 4
7 NANPA Exogenous Cost Change	(28)	Line 6 - Line 1
Price Cap End User Revenues		
8 CMT Basket--Per Line Only	11,832,797	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	11,832,797	Sum of Lines 8..11

**Citizens Telecommunications Companies - Group #2**

Calculation of Exogenous Adjustment  
For NANPA Payments

Trans. 174  
Exhibit 1.2-6  
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	<u>Quantity</u>	<u>Source / Comments</u>
NANPA Exogenous Change Allocation:		
13 CMT Basket	(28)	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	(28)	Line 13 + Line 16 + Line 17

**Citizens Telecommunications Companies - Group #3**

Summary of Exogenous Costs

Excluding ATS Targeting

Trans. 174

Exhibit 1.3-1

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		<u>Quantity</u>	<u>Source / Comments</u>
CMT Basket			
1	Regulatory Fees	(173)	Exhibit 1.3-4, Line 13
2	TRS Costs	(30)	Exhibit 1.3-5, Line 13
3	NANPA	(5)	Exhibit 1.3-6, Line 13
4	Total Common Line	(208)	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. 174

Exhibit 1.3-2

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

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

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Exhibit 1.3-2  
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	<b>Quantity</b>	<b><u>Source / Comments</u></b>
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. 174  
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 #3**Calculation of Exogenous Adjustment  
For Federal Regulatory FeesTrans. 174  
Exhibit 1.3-4  
Page 1 of 2

	<u>Quantity</u>	<u>Source / Comments</u>
1 Regulatory Fees Embedded in Rates	3,891	Trans. 167, Exhibit 1.3-4
2 Reg Fee Funding Base--Interstate EU Rev.	1,655,301	Contribution Base from Form 499-A for 2005
3 Non-Price Cap Percentage	15.5632%	records
4 Price Cap Portion of Funding Base	1,397,683	Line 2 * (1 - Line 3)
5 Reg. Fee rate per Revenue Dollar	\$0.00266	Notice of Proposed Rulemaking, FCC 07-55 released April 18, 2007
6 Regulatory Fees Attributable to Price Caps	3,718	Line 5 * Line 4
7 Regulatory Fees Exogenous Cost Change	(173)	Line 6 - Line 1
Price Cap End User Revenues		
8 CMT Basket--Per Line Only	1,123,483	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	1,123,483	Sum of Lines 8..11

**Citizens Telecommunications Companies - Group #3**

Calculation of Exogenous Adjustment  
For Federal Regulatory Fees

Trans. 174  
Exhibit 1.3-4  
Page 2 of 2

	<u>Quantity</u>	<u>Source / Comments</u>
Reg Fees Exogenous Change Allocation:		
13 CMT Basket	(173)	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	(173)	Line 13 + Line 16 + Line 17

**Citizens Telecommunications Companies - Group #3**Calculation of Exogenous Adjustment  
For Telecommunications Relay ServiceTrans. 174  
Exhibit 1.3-5  
Page 1 of 2

	<u>Quantity</u>	<u>Source / Comments</u>
1 TRS Costs Embedded in Rates	7,508	Trans. 167, Exhibit 1.3-5
2 2004 TRS Funding Base	1,655,301	Contribution Base from Form 499-A for 2005
3 2004 Non-Price Cap Percentage	15.5632%	records
4 Price Cap Portion of 2004 Funding Base	1,397,683	Line 2 * (1 - Line 3)
5 TRS Contr. per IS End User Billed Revenue	0.00535	Order, DA 06-1345, released June 29, 2006
6 TRS Costs for Price Caps	7,478	Line 5 * Line 4
7 TRS Exogenous Cost Change	(30)	Line 6 - Line 1
Price Cap End User Revenues		
8 CMT Basket--Per Line Only	1,123,483	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	1,123,483	Sum of Lines 8..11

**Citizens Telecommunications Companies - Group #3**

Calculation of Exogenous Adjustment  
For Telecommunications Relay Service

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Exhibit 1.3-5  
Page 2 of 2

	<u>Quantity</u>	<u>Source / Comments</u>
TRS Exogenous Cost Change Allocation:		
13 CMT Basket	(30)	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	(30)	Line 13 + Line 16 + Line 17

**Citizens Telecommunications Companies - Group #3**Calculation of Exogenous Adjustment  
For NANPA PaymentsTrans. 174  
Exhibit 1.3-6  
Page 1 of 2

	Quantity	Source / Comments
1 NANPA Payments Embedded in Rates	32	Trans. 167, Exhibit 1.3-6
2 NANPA Funding Base--Interstate EU Revei	1,655,301	Contribution Base from Form 499-A for 2005
3 Non-Price Cap Percentage	15.5632%	records
4 Price Cap Portion of Funding Base	1,397,683	Line 2 * (1 - Line 3)
5 NANPA Contribution Factor	0.0000193	Public Notice, DA 07-2078, released May 15, 2007
6 NANPA Costs Attributable to Price Caps	27	Line 5 * Line 4
7 NANPA Exogenous Cost Change	(5)	Line 6 - Line 1
Price Cap End User Revenues		
8 CMT Basket--Per Line Only	1,123,483	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	1,123,483	Sum of Lines 8..11

**Citizens Telecommunications Companies - Group #3**

Calculation of Exogenous Adjustment  
For NANPA Payments

Trans. 174  
Exhibit 1.3-6  
Page 2 of 2

	<u>Quantity</u>	<u>Source / Comments</u>
NANPA Exogenous Change Allocation:		
13 CMT Basket	(5)	Line 7 * Line 8 / Line 12
14 Database Access--Undesignated	0	Line 7 * Line 9 / Line 12
15 Billing Name and Address	0	Line 7 * Line 10 / Line 12
16 Total Traffic Sensitive	0	Sum of Lines 14..15
17 Special Access	0	Line 7 * Line 11 / Line 12
18 Total Distributed NANPA Exogenous	(5)	Line 13 + Line 16 + Line 17

**Citizens Telecommunications Companies - Group #4**

Summary of Exogenous Costs

Excluding ATS Targeting

Trans. 174

Exhibit 1.4-1

Page 1 of 1

		<u>Quantity</u>	<u>Source / Comments</u>
CMT Basket			
1	Regulatory Fees	(801)	Exhibit 1.4-4, Line 13
2	TRS Costs	4,327	Exhibit 1.4-5, Line 13
3	NANPA	(75)	Exhibit 1.4-6, Line 13
4	Total Common Line	3,451	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. 174  
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. 174  
Exhibit 1.4-2  
Page 2 of 2

	<b>Quantity</b>	<b><u>Source / Comments</u></b>
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. 174  
Exhibit 1.4-3  
Page 1 of 1

	<u>Quantity</u>	<u>Source / Comments</u>
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 #4**Calculation of Exogenous Adjustment  
For Federal Regulatory FeesTrans. 174  
Exhibit 1.4-4  
Page 1 of 2

	<u>Quantity</u>	<u>Source / Comments</u>
1 Regulatory Fees Embedded in Rates	72,764	Trans. 167, Exhibit 1.4-4
2 Reg Fee Funding Base--Interstate EU Rev.	34,212,666	Contribution Base from Form 499-A for 2005
3 Non-Price Cap Percentage	20.9241%	records
4 Price Cap Portion of Funding Base	27,053,965	Line 2 * (1 - Line 3)
5 Reg. Fee rate per Revenue Dollar	\$0.00266	Notice of Proposed Rulemaking, FCC 07-55 released April 18, 2007
6 Regulatory Fees Attributable to Price Caps	71,964	Line 5 * Line 4
7 Regulatory Fees Exogenous Cost Change	(801)	Line 6 - Line 1
Price Cap End User Revenues		
8 CMT Basket--Per Line Only	22,797,611	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	22,797,611	Sum of Lines 8..11

**Citizens Telecommunications Companies - Group #4**

Calculation of Exogenous Adjustment  
For Federal Regulatory Fees

Trans. 174  
Exhibit 1.4-4  
Page 2 of 2

	<u>Quantity</u>	<u>Source / Comments</u>
Reg Fees Exogenous Change Allocation:		
13 CMT Basket	(801)	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	(801)	Line 13 + Line 16 + Line 17

**Citizens Telecommunications Companies - Group #4**Calculation of Exogenous Adjustment  
For Telecommunications Relay ServiceTrans. 174  
Exhibit 1.4-5  
Page 1 of 2

	<u>Quantity</u>	<u>Source / Comments</u>
1 TRS Costs Embedded in Rates	140,412	Trans. 167, Exhibit 1.4-5
2 2004 TRS Funding Base	34,212,666	Contribution Base from Form 499-A for 2005
3 2004 Non-Price Cap Percentage	20.9241%	records
4 Price Cap Portion of 2004 Funding Base	27,053,965	Line 2 * (1 - Line 3)
5 TRS Contr. per IS End User Billed Revenue	0.00535	Order, DA 06-1345, released June 29, 2006
6 TRS Costs for Price Caps	144,739	Line 5 * Line 4
7 TRS Exogenous Cost Change	4,327	Line 6 - Line 1
Price Cap End User Revenues		
8 CMT Basket--Per Line Only	22,797,611	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	22,797,611	Sum of Lines 8..11

**Citizens Telecommunications Companies - Group #4**

Calculation of Exogenous Adjustment  
For Telecommunications Relay Service

Trans. 174  
Exhibit 1.4-5  
Page 2 of 2

	<u>Quantity</u>	<u>Source / Comments</u>
TRS Exogenous Cost Change Allocation:		
13 CMT Basket	4,327	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	4,327	Line 13 + Line 16 + Line 17

**Citizens Telecommunications Companies - Group #4**Calculation of Exogenous Adjustment  
For NANPA PaymentsTrans. 174  
Exhibit 1.4-6  
Page 1 of 2

	Quantity	Source / Comments
1 NANPA Payments Embedded in Rates	597	Trans. 167, Exhibit 1.4-6
2 NANPA Funding Base--Interstate EU Revei	34,212,666	Contribution Base from Form 499-A for 2005
3 Non-Price Cap Percentage	20.9241%	records
4 Price Cap Portion of Funding Base	27,053,965	Line 2 * (1 - Line 3)
5 NANPA Contribution Factor	0.0000193	Public Notice, DA 07-2078, released May 15, 2007
6 NANPA Costs Attributable to Price Caps	522	Line 5 * Line 4
7 NANPA Exogenous Cost Change	(75)	Line 6 - Line 1
Price Cap End User Revenues		
8 CMT Basket--Per Line Only	22,797,611	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	22,797,611	Sum of Lines 8..11

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

Trans. 174  
Exhibit 1.4-6  
Page 2 of 2

	<u>Quantity</u>	<u>Source / Comments</u>
NANPA Exogenous Change Allocation:		
13 CMT Basket	(75)	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	(75)	Line 13 + Line 16 + Line 17

\*



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

Trans. 174  
Exhibit 2.1-1

	<u>Quantity</u>	<u>Source / Comments</u>
1 Total exogenous changes (delta Z)	23,626	Exhibit 1.1-1, Line 4
2 Total EUCL Lines	9,785,395	Base Period Demand
3 CMT Exogenous per line	0.002414	Line 1 / Line 2
4 CMT Revenue per Line at time t-1	9.573829	Trans. 167
5 Exogenous Cost Change Factor	1.00025219	1 + (Line 3 / Line 4)
6 CMT Revenue per Line at time t	9.576243	Line 4 * Line 5

**Citizens Telecommunications Companies - Group #1**  
Price Cap Index Calculation

Trans. 174  
Exhibit 2.1-2

		(A) Traffic Sensitive	(B) Trunking	(C) Inter- exchange	(D) Special Access
	Source / Comments				
1	GDP-PI	Government Statistic	2.5439%	2.5439%	2.5439%
2	Productivity factor (X)	47 CFR 61.45	2.5439%	2.5439%	2.5439%
3	GDP-PI - X	Line 1 - Line 2	0.0000%	0.0000%	0.0000%
4	Existing PCI [ PCI(t-1) ]	Trans. 167	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)	\$12,537,357	\$13,428,541	\$68,955,370
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))	<b>24.4118</b>	<b>27.0731</b>	<b>61.2620</b>
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. 174

Exhibit 2.1-3

	<u>Quantity</u>	<u>Source / Comments</u>
1 Prior Base Period CCL MOU	2,602,839,155	Prior Base Period Demand
2 Prior Base Period Lines	844,995	Prior Base Period Demand / 12
3 Prior Base Period MOU per Line	3,080	Line 1 / Line 2
4 Base Period CCL MOU	2,390,254,215	Base Period Demand
5 Base Period Lines	815,450	Base Period Demand / 12
6 Base Period MOU per Line	2,931	Line 4 / Line 5
7 g factor	-4.8402%	(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. 174  
Exhibit 2.1-4

	<u>Quantity</u>	<u>Source / Comments</u>
1 ILEC Only TIC MOU	2,390,254,215	Base Period Demand
2 Less: MOU on detariffed facilities only	0	Base Period Demand
3 Connecting Co. Tandem MOU	28,244,454	Base Period Demand
4 Connecting Co. Direct MOU	0	Line 8 * Line 9
5 Total ILEC Transport MOU	2,418,498,669	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	2,598	Trans. 42

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

Trans. 174  
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	6,214,661	6,214,661	
105	LS Trunk Ports	Exhibit 3.1-8, LINE 6, Col. F	4,022,767	4,022,767	
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	4,131,922		4,131,922
160	VG Switched Transport	Exhibit 3.1-11, Line 8, Col. F	20,156		20,156
220	High Cap & Other Switched Transport	Exhibit 3.1-14, Line 6, Col. F	9,276,464		9,276,464
400	Total Traffic Sensitive-Related Revenue	Sum of Lines 100..220	23,665,969	10,237,428	13,428,541
410	Switched TS Revenue	Line 400, Col. C	10,237,428		
415	Switched Transport Revenue	Line 400, Col. D	13,428,541		
420	Local Switching MOU	Exhibit 3.1-3, Lines 1..5, Col. A	2,390,254,215		
430	LEC Transport MOU	Exhibit 2.1-4, Line 5	2,418,498,669		
440	Switched TS Revenue per MOU	Line 410 / Line 420	0.004283		
450	Switched Transport Revenue per MOU	Line 415 / Line 430	0.005552		
460	ATS Revenue per MOU	Line 440 + Line 450	0.009835		
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		0.009835		
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. 174

Exhibit 2.1-6

Page 1 of 1

		(A) Total	(B) CMT	(C) Traffic Sens.	(D) Trunking
490	Maximum Revenue to Target	Line 480 * max of Ln 420 or 430, subj. to LS reduction rule	0		
500	GDP-PI	Government Statistic	2.5439%	2.5439%	2.5439%
510	X	47 CFR 61.45	0.025439	0.025439	0.025439
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	123,421,048	97,455,150	12,537,357
				13,428,541	
547	Reversal of Prior Yr Pooling Jurisdictions	Trans. 167 Exhibit H-1	2,811,631	2,811,631	
550	Initial Target Reduction	GDP-PI - X & g impacts	0	0	0
555	Transfer Targeting Revenue	None	0	0	
560	Actual Available Targeting Reduction	Ln 550 + Ln 555 (limited to - Ln 490)	0		
570	Revenue Remaining to Target	Line 490 + Line 560	0		
595	Percentage Reduction in LS	Initial CALLS filing only	0.00%		
600	Specified LS Revenue Reduction	Initial Restructure Only	0		
610	Amount of Calculated LS Reduction	Min(Line 600, Line 570)	0		
620	Final Revenue Remaining to Target	Line 570 - Line 610	0		
700	Required TIC Reduction	No remaining TIC	0		
710	Required Info Surcharge Reduction	No remaining Info Surcharge	0		
715	Residual Amount	Ln 560 - Ln 610 - Ln 700 - Ln 710	0		
720	Minimum Amount for Local Switching	Ln 715 * Exhibit 2.1-5, (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. 174  
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	23,665,969		10,237,428	13,428,541
1120 Proposed ATS Rate	Line 1110 / Exhibit 2.1-5 Ln 420 or 430	0.009835		0.004283	0.005552
1130 ATS Cap for this Annual Filing Period	Exhibit 2.1-5, Line 460	0.009835			

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

Trans. 174  
Exhibit 2.1-8  
Page 1 of 3

		(A) Total	(B) No Zone / Zone A	(C) Zone B
<b>EUCL Demand Inputs</b>				
100	Primary Res, SLB, & Lifeline Lines	Base period demand	7,260,014	7,260,014
110	NonPrimary Res & BRI ISDN Lines	Base period demand	361,557	361,557
120	MLB, Centrex, & PRI ISDN Lines	Base period demand	2,163,824	2,163,824
130	Total Local Exchange Lines	Sum of Lines 100..120	9,785,395	9,785,395
<b>PICC Demand Inputs</b>				
200	Total MLB & PRI ISDN PICCs	Base period demand	1,334,683	1,334,683
210	Total Bus. Centrex PICCs in groups > 9	Base period demand	311,784	311,784
220	Total Bus. Centrex Groups < 9 lines	Base period demand	60,032	60,032
<b>MOU Demand Inputs</b>				
300	Terminating Premium MOU	Base period demand	1,852,447,016	
310	Terminating Non-Premium MOU	Base period demand	0	
320	Terminating Chargeable MOU	Line 300 + 0.45 * Line 310	1,852,447,016	
330	Originating Premium MOU	Base period demand	537,807,199	
340	Originating Non-Premium MOU	Base period demand	0	
350	Originating Chargeable MOU	Line 330 + 0.45 * Line 340	537,807,199	
<b>SLC/PICC Caps</b>				
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. 174  
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. 167	9.57	
450	Total CMT Exog Factor	Exhibit 2.1-1, Line 5	1.000252	
460	Proposed Max CMT Revenue per Line	Line 440 * Line 450	9.58	
	6/30/2000 Rates (Common Line + Marketing)			
470	NonPrimary Res/BRI EUCL Cap	Tariffed Rate as of 6/30/00	6.07	
480	MLB, PRI, & Centrex EUCL Cap	Tariffed Rate as of 6/30/00	9.20	
	CALLS Maximum Allowable EUCL Rates			
500	Primary Res/SLB EUCL Cap	Min of Line 400, Line 460	6.50	
510	NonPrimary Res/BRI EUCL Cap	Min of Ln 410, (Max of Ln 460,470)	7.00	
520	MLB, PRI, & Centrex EUCL Cap	Min of Ln 420, (Max of Ln 460,480)	9.20	
	CMT Rev vs. EUCL Rev at Max Allowable Rates			
600	Proposed Maximum CMT Revenue	Line 130 * Line 460	93,707,320	
610	Max Allowable PR, Lifeline, SLB Revenue	Line 100 * Line 500	47,190,091	
620	Max Allowable NonPrim Res, BRI Rev.	Line 110 * Line 510	2,530,899	
630	Max Allowable MLB, PRI, Ctx Revenue	Line 120 * Line 520	19,907,181	
640	Total Max Allowable EUCL Revenue	Sum of Lines 610..630	69,628,171	
650	Remaining CMT Revenue (Over-recovery)	Line 600 - Line 640	24,079,149	
652	Maximum Allowable PICC Revenue	Ln 430 * (Ln 200 + Ln 210 / 9 + Ln 220)	6,160,530	
660	Total USAC Receipts (at t)	Exhibit 3.1-2, Line 35	21,058,558	
665	Mandated CCL Revenue Reduction	none	0	
670	Voluntary Reduction	LEC choice	0	
680	Remaining Revenue (Over-Recovery)	Ln 650 - Ln 660 - Ln 665 - Ln 670	3,020,592	
685	Proposed Maximum CMT Revenue per Line	Ln 460 * (1 - (665 / Ln 130) / Ln 460)	9.58	

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

Trans. 174  
Exhibit 2.1-8  
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	3,020,592	
820	MLB PICC Target Rate	Line 810 / (Ln 200 + Ln 210 / 9 + Ln 220)	2.113252	
830	Maximum Average MLB PICC rate	Min of Line 800, Line 820	2.113252	
840	Maximum MLB PICC Revenue	Line 830 * Ln 200	2,820,521	
850	Maximum Centrex PICC Revenue	Line 830 * (Ln 210 / 9 + Ln 220)	200,071	
860	Total Maximum PICC Revenue	Line 840 + Line 850	3,020,592	
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. 174

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. 174

Exhibit 2.1-10

Page 1 of 1

	Source / Comments	Amount
100 Pooling Amount	Exhibit 2.1-11, Line 3	5,963,170
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	19,907,181
160 Remaining Pooled Revenue	Line 100 - Line 140	5,963,170
170 MLB PICC Cap	Exhibit 2.1-8, Line 430	4.31
180 Max Avg MLB, PRI, & Ctx PICC Rate	Exhibit 2.1-8, Line 830	2.11
190 MLB PICC Revenue Below Cap	(Ln 170 - Ln 180) * base year demand	3,139,938
200 Pooling Revenue from MLB PICC Rate	Min of Ln 160, Ln 190	3,139,938
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	6,160,530
400 Unrecoverable Pool Revenues	Line 160 - Line 200	2,823,232

**Citizens Telecommunications Companies - Group #1**  
Source of Pooled Revenues

Trans. 174  
Exhibit 2.1-11  
Page 1 of 1

	<b>Source / Comments</b>	<b>Amount</b>
1	Revenue to Pool from this Tariff Unit      Trans. 167 Exhibit H-1	5,963,170
2	Shortfall Received from other Tariff Units      Trans. 167 Exhibit H-1	0
3	Pool Revenue to Recover in this Tariff Unit      Line 1 + Line 2	5,963,170

**Citizens Telecommunications Companies - Group #2**Trans. 174  
Exhibit 2.2-1

	<u>Quantity</u>	<u>Source / Comments</u>
1 Total exogenous changes (delta Z)	2,991	Exhibit 1.2-1, Line 4
2 Total EUCL Lines	1,647,238	Base Period Demand
3 CMT Exogenous per line	0.001816	Line 1 / Line 2
4 CMT Revenue per Line at time t-1	13.838199	Trans. 167
5 Exogenous Cost Change Factor	1.00013123	1 + (Line 3 / Line 4)
6 CMT Revenue per Line at time t	13.840015	Line 4 * Line 5

**Citizens Telecommunications Companies - Group #2**

Price Cap Index Calculation

Traffic Sensitive Price Cap Basket

Trans. 174

Exhibit 2.2-2

		(A) Traffic Sensitive	(B) Trunking	(C) Inter- exchange	(D) Special Access
	Source / Comments				
1	GDP-PI	Government Statistic	2.5439%	2.5439%	2.5439%
2	Productivity factor (X)	47 CFR 61.45	2.5439%	2.5439%	2.5439%
3	GDP-PI - X	Line 1 - Line 2	0.0000%	0.0000%	0.0000%
4	Existing PCI [ PCI(t-1) ]	Trans. 167	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)	\$2,738,544	\$2,171,147	\$10,722,022
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))	<b>13.4455</b>	<b>16.8022</b>	<b>48.5879</b>
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. 174

Exhibit 2.2-3

	<u>Quantity</u>	<u>Source / Comments</u>
1 Prior Base Period CCL MOU	514,304,463	Prior Base Period Demand
2 Prior Base Period Lines	139,179	Prior Base Period Demand / 12
3 Prior Base Period MOU per Line	3,695	Line 1 / Line 2
4 Base Period CCL MOU	475,780,765	Base Period Demand
5 Base Period Lines	137,270	Base Period Demand / 12
6 Base Period MOU per Line	3,466	Line 4 / Line 5
7 g factor	-6.2035%	(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. 174  
Exhibit 2.2-4

	<u>Quantity</u>	<u>Source / Comments</u>
1 ILEC Only TIC MOU	475,780,765	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	475,780,765	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. 174  
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		1,735,125	
105	LS Trunk Ports	Exhibit 3.2-8, Line 6, Col. F		669,218	
110	Info Surcharge	Exhibit 3.2-4, Line 3, Col. F		0	
115	STP Ports	Exhibit 3.2-9, Line 2, Col. F		0	
130	Tandem Switched Transport	Exhibit 3.2-10, Line 8, Col. F			799,675
160	VG Switched Transport	Exhibit 3.2-11, Line 7, Col. F			34,911
220	High Cap & Other Switched Transport	Exhibit 3.2-14, Line 6, Col. F			1,336,560
400	Total Traffic Sensitive-Related Revenue	Sum of Lines 100..220		2,404,343	2,171,147
410	Switched TS Revenue	Line 400, Col. C			
415	Switched Transport Revenue	Line 400, Col. D			
420	Local Switching MOU	Exhibit 3.2-3, Lines 1..5, Col. A			
430	LEC Transport MOU	Exhibit 2.2-4, Line 5			
440	Switched TS Revenue per MOU	Line 410 / Line 420			
450	Switched Transport Revenue per MOU	Line 415 / Line 430			
460	ATS Revenue per MOU	Line 440 + Line 450			
470	Original Target Avg TS MOU Rate	47 C.F.R 61.3(qq)(3)			
475	ATS Target Met in Prior Filing	Input			
478	Target Avg TS MOU Rate				
480	Amount Above Target	If Line 475 = "Yes" then 0, else Line 460 - Line 470, but max 0			

**Citizens Telecommunications Companies - Group #2**

Calculation of Initial Targeting Amount

Trans. 174  
Exhibit 2.2-6  
Page 1 of 1

		(A) Total	(B) CMT	(C) Traffic Sens.	(D) Trunking
490	Maximum Revenue to Target	Line 480 * max of Ln 420 or 430, subj. to LS reduction rule	0		
500	GDP-PI	Government Statistic	2.5439%	2.5439%	2.5439%
510	X	47 CFR 61.45	0.025439	0.025439	0.025439
520	g factor	Exhibit 2.2-3, Line 8	-0.0000%		
530	CL MOU Revenue, excl. Marketing	Base period Demand rated out	1,772,540		
540	R	Base period Demand rated out	27,651,456	22,741,765	2,738,544
					2,171,147
547	Reversal of Prior Yr Pooling Jurisdictions	Trans. 167 Exhibit H-1	966,916	966,916	
550	Initial Target Reduction	GDP-PI - X & g impacts	0	0	0
555	Transfer Targeting Revenue	None	0	0	
560	Actual Available Targeting Reduction	Ln 550 + Ln 555 (limited to - Ln 490)	0		
570	Revenue Remaining to Target	Line 490 + Line 560	0		
595	Percentage Reduction in LS	Initial CALLS filing only	0.00%		
600	Specified LS Revenue Reduction	Initial Restructure Only	0		
610	Amount of Calculated LS Reduction	Min(Line 600, Line 570)	0		
620	Final Revenue Remaining to Target	Line 570 - Line 610	0		
700	Required TIC Reduction	No remaining TIC	0		
710	Required Info Surcharge Reduction	No remaining Info Surcharge	0		
715	Residual Amount	Ln 560 - Ln 610 - Ln 700 - Ln 710	0		
720	Minimum Amount for Local Switching	Ln 715 * Exhibit 2.2-5, (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. 174  
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	4,575,490		2,404,343	2,171,147
1120 Proposed ATS Rate	Line 1110 / Exhibit 2.2-5 Ln 420 or 430	0.009617		0.005053	0.004563
1130 ATS Cap for this Annual Filing Period	Exhibit 2.2-5, Line 460	0.009617			

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

Trans. 174  
Exhibit 2.2-8  
Page 1 of 3

		(A) Total	(B) No Zone / Zone A	(C) Zone B
<b>EUCL Demand Inputs</b>				
100	Primary Res, SLB, & Lifeline Lines	Base period demand	1,193,244	1,193,244
110	NonPrimary Res & BRI ISDN Lines	Base period demand	51,044	51,044
120	MLB, Centrex, & PRI ISDN Lines	Base period demand	402,950	402,950
130	Total Local Exchange Lines	Sum of Lines 100..120	1,647,238	1,647,238
<b>PICC Demand Inputs</b>				
200	Total MLB & PRI ISDN PICCs	Base period demand	265,883	265,883
210	Total Bus. Centrex PICCs in groups > 9	Base period demand	46,313	46,313
220	Total Bus. Centrex Groups < 9 lines	Base period demand	9,389	9,389
<b>MOU Demand Inputs</b>				
300	Terminating Premium MOU	Base period demand	385,398,992	
310	Terminating Non-Premium MOU	Base period demand	0	
320	Terminating Chargeable MOU	Line 300 + 0.45 * Line 310	385,398,992	
330	Originating Premium MOU	Base period demand	90,381,773	
340	Originating Non-Premium MOU	Base period demand	0	
350	Originating Chargeable MOU	Line 330 + 0.45 * Line 340	90,381,773	
<b>SLC/PICC Caps</b>				
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. 174  
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. 167		
		13.84		
450	Total CMT Exog Factor	Exhibit 2.2-1, Line 5		
		1.000131		
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		
		22,797,799		
610	Max Allowable PR, Lifeline, SLB Revenue	Line 100 * Line 500		
		7,756,086		
620	Max Allowable NonPrim Res, BRI Rev.	Line 110 * Line 510		
		357,308		
630	Max Allowable MLB, PRI, Ctx Revenue	Line 120 * Line 520		
		3,707,140		
640	Total Max Allowable EUCL Revenue	Sum of Lines 610..630		
		11,820,534		
650	Remaining CMT Revenue (Over-recovery)	Line 600 - Line 640		
		10,977,265		
652	Maximum Allowable PICC Revenue	Ln 430 * (Ln 200 + Ln 210 / 9 + Ln 220)		
		1,208,602		
660	Total USAC Receipts (at t)	Exhibit 3.2-2, Line 23		
		7,581,854		
665	Mandated CCL Revenue Reduction	none		
		0		
670	Voluntary Reduction	LEC choice		
		0		
680	Remaining Revenue (Over-Recovery)	Ln 650 - Ln 660 - Ln 665 - Ln 670		
		3,395,411		
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. 174  
Exhibit 2.2-8  
Page 3 of 3

	Source / Comments	(A) Total	(B) No Zone / Zone A	(C) Zone B
Calculation of PICC for MLB, PRI ISDN, & Centrex				
800	MLB PICC Cap	Line 430	4.31	
810	MLB PICC Revenue Target	Max of zero, Line 680	3,395,411	
820	MLB PICC Target Rate	Line 810 / (Ln 200 + Ln 210 / 9 + Ln 220)	12.108386	
830	Maximum Average MLB PICC rate	Min of Line 800, Line 820	4.310000	
840	Maximum MLB PICC Revenue	Line 830 * Ln 200	1,145,956	
850	Maximum Centrex PICC Revenue	Line 830 * (Ln 210 / 9 + Ln 220)	62,647	
860	Total Maximum PICC Revenue	Line 840 + Line 850	1,208,602	
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	2,186,809	
960	Maximum CCL Orig Rate	Min of Line 940, Ln 950 / Ln 350	0.02419524	
970	Maximum CCL Term Rate	(Ln 950 - Ln 960 * Ln 350) / Ln 320	0.00000000	
980	Maximum Orig CCL Revenue	Line 960 * Line 350	2,186,809	
990	Maximum Term CCL Revenue	Line 970 * Line 320	0	
995	Total Max CCL Revenue	Line 980 + Line 990	2,186,809	
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. 174

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. 174

Exhibit 2.2-10

Page 1 of 1

	Source / Comments	Amount
100 Pooling Amount	Exhibit 2.2-11, Line 3	1,883,596
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	3,707,140
160 Remaining Pooled Revenue	Line 100 - Line 140	1,883,596
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	1,208,602
400 Unrecoverable Pool Revenues	Line 160 - Line 200	1,883,596

**Citizens Telecommunications Companies - Group #2**  
Source of Pooled Revenues

Trans. 174  
Exhibit 2.2-11  
Page 1 of 1

	<b>Source / Comments</b>	<b>Amount</b>
1	Revenue to Pool from this Tariff Unit      Trans. 167 Exhibit H-1	1,883,596
2	Shortfall Received from other Tariff Units      Trans. 167 Exhibit H-1	0
3	Pool Revenue to Recover in this Tariff Unit      Line 1 + Line 2	1,883,596

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

Trans. 174  
Exhibit 2.3-1

	<u>Quantity</u>	<u>Source / Comments</u>
1 Total exogenous changes (delta Z)	(208)	Exhibit 1.3-1, Line 4
2 Total EUCL Lines	233,932	Base Period Demand
3 CMT Exogenous per line	-0.000888	Line 1 / Line 2
4 CMT Revenue per Line at time t-1	4.173951	Trans. 167
5 Exogenous Cost Change Factor	0.99978714	1 + (Line 3 / Line 4)
6 CMT Revenue per Line at time t	4.173062	Line 4 * Line 5

**Citizens Telecommunications Companies - Group #3**  
Price Cap Index Calculation

Trans. 174  
Exhibit 2.3-2

		(A) Traffic Sensitive	(B) Trunking	(C) Inter- exchange	(D) Special Access
	Source / Comments				
1	GDP-PI	Government Statistic	2.5439%	2.5439%	2.5439%
2	Productivity factor (X)	47 CFR 61.45	2.5439%	2.5439%	2.5439%
3	GDP-PI - X	Line 1 - Line 2	0.0000%	0.0000%	0.0000%
4	Existing PCI [ PCI(t-1) ]	Trans. 167	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)	\$284,851	\$40,436	\$389,586
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))	<b>40.7959</b>	<b>24.6757</b>	<b>76.8928</b>
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. 174

Exhibit 2.3-3

	<u>Quantity</u>	<u>Source / Comments</u>
1 Prior Base Period CCL MOU	40,078,669	Prior Base Period Demand
2 Prior Base Period Lines	21,316	Prior Base Period Demand / 12
3 Prior Base Period MOU per Line	1,880	Line 1 / Line 2
4 Base Period CCL MOU	34,862,684	Base Period Demand
5 Base Period Lines	19,494	Base Period Demand / 12
6 Base Period MOU per Line	1,788	Line 4 / Line 5
7 g factor	-4.8844%	(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. 174  
Exhibit 2.3-4

	<u>Quantity</u>	<u>Source / Comments</u>
1 ILEC Only TIC MOU	34,862,684	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	34,862,684	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. 174  
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		247,347	
105	LS Trunk Ports	Exhibit 3.3-8, Line 6, Col. F		37,504	
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			26,727
160	VG Switched Transport	Exhibit 3.3-11, Line 8, Col. F			0
220	High Cap & Other Switched Transport	Exhibit 3.3-14, Line 3, Col. F			13,709
400	Total Traffic Sensitive-Related Revenue	Sum of Lines 100..220		284,851	40,436
410	Switched TS Revenue	Line 400, Col. C			
415	Switched Transport Revenue	Line 400, Col. D			
420	Local Switching MOU	Exhibit 3.3-3, Lines 1..4, Col. A			
430	LEC Transport MOU	Exhibit 2.3-4, Line 5			
440	Switched TS Revenue per MOU	Line 410 / Line 420			
450	Switched Transport Revenue per MOU	Line 415 / Line 430			
460	ATS Revenue per MOU	Line 440 + Line 450			
470	Original Target Avg TS MOU Rate	47 C.F.R 61.3(qq)(3)			
475	ATS Target Met in Prior Filing	Input			
478	Target Avg TS MOU Rate				
480	Amount Above Target	If Line 475 = "Yes" then 0, else Line 460 - Line 470, but max 0			

**Citizens Telecommunications Companies - Group #3**

Calculation of Initial Targeting Amount

Trans. 174

Exhibit 2.3-6

Page 1 of 1

		(A) Total	(B) CMT	(C) Traffic Sens.	(D) Trunking
490	Maximum Revenue to Target	Line 480 * max of Ln 420 or 430, subj. to LS reduction rule	0		
500	GDP-PI	Government Statistic	2.5439%	2.5439%	2.5439%
510	X	47 CFR 61.45	0.025439	0.025439	0.025439
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	1,565,182	1,239,895	284,851
					40,436
547	Reversal of Prior Yr Pooling Jurisdictions	Trans. 167 Exhibit H-1	173,123	173,123	
550	Initial Target Reduction	GDP-PI - X & g impacts	0	0	0
555	Transfer Targeting Revenue	None	0	0	
560	Actual Available Targeting Reduction	Ln 550 + Ln 555 (limited to - Ln 490)	0		
570	Revenue Remaining to Target	Line 490 + Line 560	0		
595	Percentage Reduction in LS	Initial CALLS filing only	0.00%		
600	Specified LS Revenue Reduction	Initial Restructure Only	0		
610	Amount of Calculated LS Reduction	Min(Line 600, Line 570)	0		
620	Final Revenue Remaining to Target	Line 570 - Line 610	0		
700	Required TIC Reduction	No remaining TIC	0		
710	Required Info Surcharge Reduction	No remaining Info Surcharge	0		
715	Residual Amount	Ln 560 - Ln 610 - Ln 700 - Ln 710	0		
720	Minimum Amount for Local Switching	Ln 715 * Exhibit 2.3-5, (Ln 100 / Ln 400)	0		
730	Max. Availa. for Other ATS Ratemaking	Line 715 - Line 720	0		



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

Trans. 174  
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	325,287		284,851	40,436
1120 Proposed ATS Rate	Line 1110 / Exhibit 2.3-5 Ln 420 or 430	0.009331		0.008171	0.001160
1130 ATS Cap for this Annual Filing Period	Exhibit 2.3-5, Line 460	0.009331			

**Citizens Telecommunications Companies - Group #3**

Calculation of EUCL Limits, PICC Rates, and CCL Rates

Trans. 174

Exhibit 2.3-8

Page 1 of 3

		(A) Total	(B) No Zone / Zone A	(C) Zone B
	Source / Comments			
EUCL Demand Inputs				
100	Primary Res, SLB, & Lifeline Lines	Base period demand	198,457	198,457
110	NonPrimary Res & BRI ISDN Lines	Base period demand	6,215	6,215
120	MLB, Centrex, & PRI ISDN Lines	Base period demand	29,260	29,260
130	Total Local Exchange Lines	Sum of Lines 100..120	233,932	233,932
PICC Demand Inputs				
200	Total MLB & PRI ISDN PICCs	Base period demand	26,560	26,560
210	Total Bus. Centrex PICCs in groups > 9	Base period demand	835	835
220	Total Bus. Centrex Groups < 9 lines	Base period demand	357	357
MOU Demand Inputs				
300	Terminating Premium MOU	Base period demand	27,018,580	
310	Terminating Non-Premium MOU	Base period demand	0	
320	Terminating Chargeable MOU	Line 300 + 0.45 * Line 310	27,018,580	
330	Originating Premium MOU	Base period demand	7,844,104	
340	Originating Non-Premium MOU	Base period demand	0	
350	Originating Chargeable MOU	Line 330 + 0.45 * Line 340	7,844,104	
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. 174  
Exhibit 2.3-8  
Page 2 of 3

		(A) Total	(B) No Zone / Zone A	(C) Zone B
	<b>Source / Comments</b>			
440	Current Max CMT Revenue Per Line	Trans. 167		
		4.17		
450	Total CMT Exog Factor	Exhibit 2.3-1, Line 5		
		0.999787		
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		
		976,213		
610	Max Allowable PR, Lifeline, SLB Revenue	Line 100 * Line 500		
		828,173		
620	Max Allowable NonPrim Res, BRI Rev.	Line 110 * Line 510		
		25,936		
630	Max Allowable MLB, PRI, Ctx Revenue	Line 120 * Line 520		
		122,104		
640	Total Max Allowable EUCL Revenue	Sum of Lines 610..630		
		976,213		
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)		
		116,412		
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. 174  
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. 174

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	976,213
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	976,213
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	828,173
510	NonPrimary Res/BRI EUCL Revenue	Line 410 * Exhibit 2.3-8, Line 110	25,936
520	MLB, PRI, & Centrex EUCL Revenue	Line 420 * Exhibit 2.3-8, Line 120	122,104
530	Total EUCL Revenue	Sum of Lines 500..520	976,213
600	Under (Over) Recovery	Line 530 - Line 130	0

**Citizens Telecommunications Companies - Group #3**

## Allocation of Pooled Revenues

Trans. 174

Exhibit 2.3-10

Page 1 of 1

	<b>Source / Comments</b>	<b>Amount</b>
100 Pooling Amount	Exhibit 2.3-11, Line 3	420,714
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	147,088
140 Pooling Revenue from MBL EUCLs	Min of Line 130, Line 100	147,088
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	269,192
160 Remaining Pooled Revenue	Line 100 - Line 140	273,626
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	116,412
200 Pooling Revenue from MLB PICC Rate	Min of Ln 160, Ln 190	116,412
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	116,412
400 Unrecoverable Pool Revenues	Line 160 - Line 200	157,214

**Citizens Telecommunications Companies - Group #3**  
Source of Pooled Revenues

Trans. 174  
Exhibit 2.3-11  
Page 1 of 1

	<b>Source / Comments</b>	<b>Amount</b>
1	Revenue to Pool from this Tariff Unit      Trans. 167 Exhibit H-1	420,714
2	Shortfall Received from other Tariff Units      Trans. 167 Exhibit H-1	0
3	Pool Revenue to Recover in this Tariff Unit      Line 1 + Line 2	420,714

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

Trans. 174  
Exhibit 2.4-1

	<u>Quantity</u>	<u>Source / Comments</u>
1 Total exogenous changes (delta Z)	3,451	Exhibit 1.4-1, Line 4
2 Total EUCL Lines	3,235,701	Base Period Demand
3 CMT Exogenous per line	0.001067	Line 1 / Line 2
4 CMT Revenue per Line at time t-1	8.079911	Trans. 167
5 Exogenous Cost Change Factor	1.00013201	1 + (Line 3 / Line 4)
6 CMT Revenue per Line at time t	8.080978	Line 4 * Line 5



**Citizens Telecommunications Companies - Group #4**  
Price Cap Index Calculation

Trans. 174  
Exhibit 2.4-2

		(A) Traffic Sensitive	(B) Trunking	(C) Inter- exchange	(D) Special Access
	Source / Comments				
1	GDP-PI	Government Statistic	2.5439%	2.5439%	2.5439%
2	Productivity factor (X)	47 CFR 61.45	2.5439%	2.5439%	2.5439%
3	GDP-PI - X	Line 1 - Line 2	0.0000%	0.0000%	0.0000%
4	Existing PCI [ PCI(t-1) ]	Trans. 167	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)	\$5,642,946	\$1,336,376	\$15,880,058
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))	<b>36.4198</b>	<b>47.2388</b>	<b>41.0209</b>
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. 174  
Exhibit 2.4-3

	<u>Quantity</u>	<u>Source / Comments</u>
1 Prior Base Period CCL MOU	679,304,071	Prior Base Period Demand
2 Prior Base Period Lines	281,528	Prior Base Period Demand / 12
3 Prior Base Period MOU per Line	2,413	Line 1 / Line 2
4 Base Period CCL MOU	615,128,943	Base Period Demand
5 Base Period Lines	269,642	Base Period Demand / 12
6 Base Period MOU per Line	2,281	Line 4 / Line 5
7 g factor	-5.4554%	(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. 174  
Exhibit 2.4-4

	<u>Quantity</u>	<u>Source / Comments</u>
1 ILEC Only TIC MOU	615,128,943	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	615,128,943	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. 174  
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	3,942,977	3,942,977	
105	LS Trunk Ports	Exhibit 3.4-8, Line 5, Col. F	1,104,447	1,104,447	
110	Info Surcharge	Exhibit 3.4-4, Line 1, Col. F	2,429	2,429	
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	739,733		739,733
160	VG Switched Transport	Exhibit 3.4-11, Line 7, Col. F	46,670		46,670
220	High Cap & Other Switched Transport	Exhibit 3.4-14, Line 6, Col. F	548,679		548,679
400	Total Traffic Sensitive-Related Revenue	Sum of Lines 100..220	6,384,935	5,049,852	1,335,082
410	Switched TS Revenue	Line 400, Col. C	5,049,852		
415	Switched Transport Revenue	Line 400, Col. D	1,335,082		
420	Local Switching MOU	Exhibit 3.4-3, Lines 1..5, Col. A	615,128,943		
430	LEC Transport MOU	Exhibit 2.4-4, Line 5	615,128,943		
440	Switched TS Revenue per MOU	Line 410 / Line 420	0.008209		
450	Switched Transport Revenue per MOU	Line 415 / Line 430	0.002170		
460	ATS Revenue per MOU	Line 440 + Line 450	0.010380		
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		0.010380		
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. 174

Exhibit 2.4-6

Page 1 of 1

		(A) Total	(B) CMT	(C) Traffic Sens.	(D) Trunking
490	Maximum Revenue to Target	Line 480 * max of Ln 420 or 430, subj. to LS reduction rule	0		
500	GDP-PI	Government Statistic	2.5439%	2.5439%	2.5439%
510	X	47 CFR 61.45	0.025439	0.025439	0.025439
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	34,689,689	27,710,367	5,642,946
					1,336,376
547	Reversal of Prior Yr Pooling Jurisdictions	Trans. 167 Exhibit H-1	204,544	204,544	
550	Initial Target Reduction	GDP-PI - X & g impacts	0	0	0
555	Transfer Targeting Revenue	None	0	0	
560	Actual Available Targeting Reduction	Ln 550 + Ln 555 (limited to - Ln 490)	0		
570	Revenue Remaining to Target	Line 490 + Line 560	0		
595	Percentage Reduction in LS	Initial CALLS filing only	0.00%		
600	Specified LS Revenue Reduction	Initial Restructure Only	0		
610	Amount of Calculated LS Reduction	Min(Line 600, Line 570)	0		
620	Final Revenue Remaining to Target	Line 570 - Line 610	0		
700	Required TIC Reduction	No remaining TIC	0		
710	Required Info Surcharge Reduction	No remaining Info Surcharge	0		
715	Residual Amount	Ln 560 - Ln 610 - Ln 700 - Ln 710	0		
720	Minimum Amount for Local Switching	Ln 715 * Exhibit 2.4-5, (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. 174  
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	6,384,935		5,049,852	1,335,082
1120 Proposed ATS Rate	Line 1110 / Exhibit 2.4-5 Ln 420 or 430	0.010380		0.008209	0.002170
1130 ATS Cap for this Annual Filing Period	Exhibit 2.4-5, Line 460	0.010380			

**Citizens Telecommunications Companies - Group #4**  
Calculation of EUCL Limits, PICC Rates, and CCL Rates

Trans. 174  
Exhibit 2.4-8  
Page 1 of 3

		(A) Total	(B) No Zone / Zone A	(C) Zone B
<b>EUCL Demand Inputs</b>				
100	Primary Res, SLB, & Lifeline Lines	Base period demand	2,501,215	2,501,215
110	NonPrimary Res & BRI ISDN Lines	Base period demand	104,651	104,651
120	MLB, Centrex, & PRI ISDN Lines	Base period demand	629,835	629,835
130	Total Local Exchange Lines	Sum of Lines 100..120	3,235,701	3,235,701
<b>PICC Demand Inputs</b>				
200	Total MLB & PRI ISDN PICCs	Base period demand	517,406	517,406
210	Total Bus. Centrex PICCs in groups > 9	Base period demand	30,675	30,675
220	Total Bus. Centrex Groups < 9 lines	Base period demand	9,752	9,752
<b>MOU Demand Inputs</b>				
300	Terminating Premium MOU	Base period demand	476,724,931	
310	Terminating Non-Premium MOU	Base period demand	0	
320	Terminating Chargeable MOU	Line 300 + 0.45 * Line 310	476,724,931	
330	Originating Premium MOU	Base period demand	138,404,012	
340	Originating Non-Premium MOU	Base period demand	0	
350	Originating Chargeable MOU	Line 330 + 0.45 * Line 340	138,404,012	
<b>SLC/PICC Caps</b>				
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. 174  
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. 167	8.08	
450	Total CMT Exog Factor	Exhibit 2.4-1, Line 5	1.000132	
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	26,147,628	
610	Max Allowable PR, Lifeline, SLB Revenue	Line 100 * Line 500	16,257,898	
620	Max Allowable NonPrim Res, BRI Rev.	Line 110 * Line 510	732,557	
630	Max Allowable MLB, PRI, Ctx Revenue	Line 120 * Line 520	5,518,865	
640	Total Max Allowable EUCL Revenue	Sum of Lines 610..630	22,509,320	
650	Remaining CMT Revenue (Over-recovery)	Line 600 - Line 640	3,638,308	
652	Maximum Allowable PICC Revenue	Ln 430 * (Ln 200 + Ln 210 / 9 + Ln 220)	2,286,741	
660	Total USAC Receipts (at t)	Exhibit 3.4-2, Line 11	2,527,883	
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	1,110,425	
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. 174

Exhibit 2.4-8

Page 3 of 3

		(A) Total	(B) No Zone / Zone A	(C) Zone B
	<b>Source / Comments</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	1,110,425	
820	MLB PICC Target Rate	Line 810 / (Ln 200 + Ln 210 / 9 + Ln 220)	2.092905	
830	Maximum Average MLB PICC rate	Min of Line 800, Line 820	2.092905	
840	Maximum MLB PICC Revenue	Line 830 * Ln 200	1,082,882	
850	Maximum Centrex PICC Revenue	Line 830 * (Ln 210 / 9 + Ln 220)	27,544	
860	Total Maximum PICC Revenue	Line 840 + Line 850	1,110,425	
	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. 174

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. 174

Exhibit 2.4-10

Page 1 of 1

	<b>Source / Comments</b>	<b>Amount</b>
100 Pooling Amount	Exhibit 2.4-11, Line 3	1,725,400
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	275,617
140 Pooling Revenue from MBL EUCLs	Min of Line 130, Line 100	275,617
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	5,794,482
160 Remaining Pooled Revenue	Line 100 - Line 140	1,449,783
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	2.09
190 MLB PICC Revenue Below Cap	(Ln 170 - Ln 180) * base year demand	1,176,316
200 Pooling Revenue from MLB PICC Rate	Min of Ln 160, Ln 190	1,176,316
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	2,286,741
400 Unrecoverable Pool Revenues	Line 160 - Line 200	273,467

**Citizens Telecommunications Companies - Group #4**  
Source of Pooled Revenues

Trans. 174  
Exhibit 2.4-11  
Page 1 of 1

	<b>Source / Comments</b>	<b>Amount</b>
1	Revenue to Pool from this Tariff Unit      Trans. 167 Exhibit H-1	1,725,400
2	Shortfall Received from other Tariff Units      Trans. 167 Exhibit H-1	0
3	Pool Revenue to Recover in this Tariff Unit      Line 1 + Line 2	1,725,400

**Citizens Telecommunications Companies - Group #1**

CMT Basket

Rate Element Detail

Trans. 174

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.	6,716,208	6.50	6.50	6.50	6.50	\$43,655,352	\$43,655,352	\$43,655,352	\$43,655,352
2 EUCL - Lifeline	543,806	6.50	6.50	6.50	6.50	\$3,534,739	\$3,534,739	\$3,534,739	\$3,534,739
3 EUCL - Secondary Residence	357,868	7.00	7.00	7.00	7.00	\$2,505,076	\$2,505,076	\$2,505,076	\$2,505,076
4 EUCL - BRI ISDN	3,689	7.00	7.00	7.00	7.00	\$25,823	\$25,823	\$25,823	\$25,823
5 EUCL - MLB & Centrex incl. Coin, excl. BRI ISDN	2,152,554	9.20	9.20	9.20	9.20	\$19,803,497	\$19,803,497	\$19,803,497	\$19,803,497
6 EUCL - PRI ISDN	2,254	46.00	46.00	46.00	46.00	\$103,684	\$103,684	\$103,684	\$103,684
7 EUCL - Special Access Surcharge	1,191	25.00	25.00	25.00	25.00	\$29,775	\$29,775	\$29,775	\$29,775
8 Port - BRI ISDN	3,689	6.91	6.91	6.91	6.91	\$25,491	\$25,491	\$25,491	\$25,491
9 Port - PRI ISDN	2,254	59.21	59.21	59.21	59.21	\$133,459	\$133,459	\$133,459	\$133,459
10 Subtotal EUCL Lines or Revenue	9,785,395					\$69,816,896	\$69,816,896	\$69,816,896	\$69,816,896
11 PICC - MLB incl. Coin	1,328,903	4.31	4.31	4.31	4.31	\$5,727,572	\$5,727,572	\$5,727,572	\$5,727,572
12 PICC - Centrex (groups of 9+ lines)	311,784	0.48	0.48	0.48	0.48	\$149,310	\$149,310	\$149,310	\$149,310
13 PICC - Centrex (groups of 8 lines)	20,604	0.54	0.54	0.54	0.54	\$11,100	\$11,100	\$11,100	\$11,100
14 PICC - Centrex (groups of 7 lines)	23,015	0.62	0.62	0.62	0.62	\$14,171	\$14,171	\$14,171	\$14,171
15 PICC - Centrex (groups of 6 lines)	28,433	0.72	0.72	0.72	0.72	\$20,424	\$20,424	\$20,424	\$20,424
16 PICC - Centrex (groups of 5 lines)	33,110	0.86	0.86	0.86	0.86	\$28,541	\$28,541	\$28,541	\$28,541
17 PICC - Centrex (groups of 4 lines)	42,861	1.08	1.08	1.08	1.08	\$46,183	\$46,183	\$46,183	\$46,183
18 PICC - Centrex (groups of 3 lines)	41,315	1.44	1.44	1.44	1.44	\$59,356	\$59,356	\$59,356	\$59,356
19 PICC - Centrex (groups of 2 lines)	36,641	2.16	2.16	2.16	2.16	\$78,961	\$78,961	\$78,961	\$78,961
20 PICC - PRI ISDN	1,156	21.55	21.55	21.55	21.55	\$24,912	\$24,912	\$24,912	\$24,912
21 Subtotal PICC Lines or Revenue	1,867,822					\$6,160,530	\$6,160,530	\$6,160,530	\$6,160,530
22 CCL Premium Terminating MOU	1,852,447,016	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	537,807,199	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	2,390,254,215					\$0	\$0	\$0	\$0
27 Total CMT Basket Revenues excluding USAC Receipts						\$75,977,426	\$75,977,426	\$75,977,426	\$75,977,426
28 USAC Receipts	9,785,395					\$21,477,724	\$21,477,724	\$21,058,558	\$21,058,558
29 CMT per line Revenues						\$97,266,425	\$97,266,425	\$96,847,258	\$96,847,258
30 Other CMT revenues						\$188,725	\$188,725	\$188,725	\$188,725
31 Total CMT Basket Revenues including USAC Receipts						\$97,455,150	\$97,455,150	\$97,035,983	\$97,035,983
32 Pooling Revenues Included in CMT per line Revenues								\$3,139,938	\$3,139,938
33 Total CMT Lines/CMT Rev. Per Line Excl. Pooling	9,785,395							9.576243	9.576243

**Citizens Telecommunications Companies - Group #1**

CMT Basket

USAC Support Detail

Trans. 174

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	355,587	2.9608	2.9196	1,052,822	1,038,172
2	Crandon Tel - WI	CTCR	27,043	3.1639	2.8643	85,561	77,459
3	CTC WV - Rural	CTCW	390,316	5.0030	4.9128	1,952,751	1,917,544
4	CTC WV - Urban	CTGW	789,189	3.8162	3.7537	3,011,703	2,962,379
5	Headwaters Tel - WI	CTHW	59,435	0.0000	0.0000	0	0
6	CTC Idaho	CTID	208,243	7.1309	7.0555	1,484,960	1,469,258
7	CTC Montana	CTMT	74,320	4.5291	4.4842	336,603	333,266
8	CTC NY - Red Hook	CTRH	138,276	0.6636	0.6481	91,760	89,617
9	Rib Lake Tel - WI	CTRL	13,923	2.3513	2.0393	32,737	28,393
10	Rhineland Tel - WI	CTRN	114,258	0.0000	0.0000	0	0
11	CTC Tennessee	CTTN	602,209	0.6124	0.5977	368,793	359,940
12	CTC NY - Upstate	CTUP	2,299,753	2.1382	2.0746	4,917,332	4,771,068
13	CTC Utah	CTUT	184,708	4.1290	4.0870	762,659	754,902
14	CTC NY - Western Counties	CTWC	262,282	3.2950	3.2508	864,219	852,626
15	CTC California - Shasta	CUCA	1,186,945	3.2653	3.2299	3,875,732	3,833,714
16	CU Rural Tel AZ - Mohave	CURA	915,084	1.7906	1.7665	1,638,549	1,616,496
17	Total Residence & Single Line Business		7,621,571			20,476,181	20,104,834
Multiline Business							
18	CTC White Mountains - AZ	CTAZ	119,259	0.0000	0.0000	0	0
19	Crandon Tel - WI	CTCR	12,338	0.0000	0.0000	0	0
20	CTC WV - Rural	CTCW	61,064	2.2234	2.0829	135,770	127,190
21	CTC WV - Urban	CTGW	237,577	0.3963	0.2854	94,152	67,804
22	Headwaters Tel - WI	CTHW	3,262	0.0000	0.0000	0	0
23	CTC Idaho	CTID	48,663	4.8136	4.7559	234,244	231,436
24	CTC Montana	CTMT	17,144	2.2119	2.1846	37,921	37,453
25	CTC NY - Red Hook	CTRH	42,151	0.0000	0.0000	0	0
26	Rib Lake Tel - WI	CTRL	1,717	0.0000	0.0000	0	0
27	Rhineland Tel - WI	CTRN	59,857	0.0000	0.0000	0	0
28	CTC Tennessee	CTTN	208,823	0.0000	0.0000	0	0
29	CTC NY - Upstate	CTUP	600,078	0.0000	0.0000	0	0
30	CTC Utah	CTUT	73,684	1.8117	1.7874	133,493	131,703
31	CTC NY - Western Counties	CTWC	48,633	0.9901	0.9512	48,152	46,260
32	CTC California - Shasta	CUCA	335,244	0.9480	0.9303	317,811	311,877
33	CU Rural Tel AZ - Mohave	CURA	294,330	0.0000	0.0000	0	0
34	Total Multiline Business		2,163,824			1,001,543	953,724
35	Total for Tariff Unit		9,785,395			21,477,724	21,058,558

Trans. 174  
Exhibit 3.1-3

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
<b>Local Switching Service Category:</b>								
1 LS1 Premium Local Switching per Minute	1,320,720	0.00260000	0.00260000	0.00260000	3,434	3,434	3,434	
2 LS2 Premium Local Switching per Minute	2,388,933,495	0.00260000	0.00260000	0.00260000	6,211,227	6,211,227	6,211,227	
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	569.96	50.00	50.00	50.00	28,498	28,498	28,498	
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	2,945	0.20	0.20	0.20	589	589	589	
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					\$6,243,748	\$6,243,748	\$6,243,748	
<b>SBI Calculation:</b>								
28 SBI(py) = SBI on last day of previous tariff year	Trans. 167							19.8573
29 Proposed PCI (Non-Exogenous Only)	Exhibit 2.1-2, Line 11							24.4118
30 PCI(py) = PCI on last day of previous tariff year	Trans. 167							24.4118
31 SBI Upper(t-1)	Trans. 167							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. 167							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. 174

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
<b>Information Services Category:</b>								
1 Information Surcharge--Premium	0	0.00000000	0.00000000	0.00000000	0	0	0	
2 Information Surcharge--Non Premium	0	0.00000000	0.00000000	0.00000000	0	0	0	
3 SUB-TOTAL, Information					\$0	\$0	\$0	
<b>SBI Calculation:</b>								
4 SBI(py) = SBI on last day of previous tariff year								0.0000
5 Proposed PCI (Non-Exogenous Only)								24.4118
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. 167

Exhibit 2.1-2, Line 11

Trans. 167

Trans. 167

Exhibit 1.1-3, Line 2

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

Trans. 167

Col. G Line 3 / Col. F Line 3

Line 10 \* Line 11

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



### Rate Element Detail

Exhibit 3.1-5

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
<b>800 Data Base - Vertical Features</b>									
1	no services currently provided					0	0	0	
2	<b>SUB-TOTAL, 800 DB Vertical Features</b>					<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	
<b>SBI Calculation:</b>		<b>Source / Comments:</b>							
3	SBI(py) = SBI on last day of previous tariff year	Trans. 167							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. 167							24.4118
6	SBI Upper(t-1)	Trans. 167							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. 167							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. 174  
Exhibit 3.1-6

Exhibit 3.1-6

Exhibit 3.1-6

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
<b>Database Access</b>									
1	800 DB Query Charge	216,453,381	0.01047977	0.01047977	0.01047977	2,268,382	2,268,382	2,268,382	
2	LNP Access Query Charge	123,000	0.02000000	0.02000000	0.02000000	2,460	2,460	2,460	
3	SUB-TOTAL, 800 Database Basic					\$2,270,842	\$2,270,842	\$2,270,842	
4	SUB-TOTAL, Database Access					\$2,270,842	\$2,270,842	\$2,270,842	
<b>SBI Calculation:</b>		<b>Source / Comment</b>							
5	SBI(py) = SBI on last day of previous tariff year	Trans. 167							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. 167							24.4118
8	SBI Upper(t-1)	Trans. 167							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. 167							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. 174

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
<b>Billing Name &amp; Address</b>								
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	
<b>SBI Calculation:</b>								
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. 167

Exhibit 2.1-2, Line 11

Trans. 167

Trans. 167

Exhibit 1.1-2, Line 8

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

Trans. 167

Col. G Line 4 / Col. F Line 4

Line 11 \* Line 12

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

Trans. 174  
Exhibit 3.1-8

Exhibit 3.1-8

Exhibit 3.1-8

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
<b>Trunk Ports</b>									
1	Shared DS1 Port Charge - per MOU	1,064,880,021	0.00109690	0.00109690	0.00109690	1,168,067	1,168,067	1,168,067	
2	Multiplexers - (Trunk Side of End Office) - per MOU	1,094,760,889	0.00005000	0.00005000	0.00005000	54,738	54,738	54,738	
3	Dedicated VG (DSO) Port Charge	81.47	10.00	10.00	10.00	815	815	815	
4	Dedicated DS1 Port Charge	18,215.65	150.00	150.00	150.00	2,732,348	2,732,348	2,732,348	
5	Dedicated DS3 Port Charge	13.36	5,000.00	5,000.00	5,000.00	66,800	66,800	66,800	
6	<b>SUB-TOTAL, Trunk Ports</b>					<b>\$4,022,767</b>	<b>\$4,022,767</b>	<b>\$4,022,767</b>	
<b>SBI Calculation:</b>		<b>Source / Comments:</b>							
7	SBI(py) = SBI on last day of previous tariff year	Trans. 167							34.7545
8	Proposed PCI (Non-Exogenous Only)	Exhibit 2.1-2, Line 11							24.4118
9	PCI(py) = PCI on last day of previous tariff year	Trans. 167							24.4118
10	SBI Upper(t-1)	Trans. 167							36.4922
11	ATS Targeting to Trunk Ports	Exhibit 1.1-3, Line 3							0
12	Exogenous Cost Change factor for SBI	1 + (Line 11 / Line 6 Col. E)							1.0000
13	SBI(t-1) = Immed. preceeding SBI	Trans. 167							34.7545
14	Sum[ V * P(t) / P(t-1) ] = SBI wtd. price ratio	Col. G Line 6 / Col. F Line 6							1.0000
15	SBI(t) = SBI(t-1)*Sum[V*P(t)/P(t-1)]	Line 13 * Line 14							34.7545
16	SBI Upper Limit	Line 7 * (Line 8 / Line 9) * 1.05							36.4922

**Citizens Telecommunications Companies - Group #1**

Traffic Sensitive Basket

Rate Element Detail

Trans. 174

Exhibit 3.1-9

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
<b>STP Ports</b>								
1 Signalling Transfer Point Port Termination	0	720.00	720.00	720.00	0	0	0	
2 SUB-TOTAL, STP Ports					\$0	\$0	\$0	
<b>SBI Calculation:</b>								
3 SBI(py) = SBI on last day of previous tariff year								0.0000
4 Proposed PCI (Non-Exogenous Only)								24.4118
5 PCI(py) = PCI on last day of previous tariff year								24.4118
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					\$12,537,357	\$12,537,357	\$12,537,357	
<b>Traffic Sensitive Basket API Calculation:</b>								
14 API(t-1) = Immediately Preceeding API								24.4118
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))]								24.4118

**Source / Comments:**

Trans. 167

Exhibit 2.1-2, Line 11

Trans. 167

Trans. 167

Exhibit 1.1-3, Line 4

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

Trans. 167

Col. G Line 2 / Col. F Line 2

Line 9 \* Line 10

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

Trans. 174  
Exhibit 3.1-10

Exhibit 3.1-10

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:										
1	Termination - per Termination, per minute	2,444,834,746	0.00100000	0.00100000	0.00100000	2,444,835	2,444,835	2,444,835		
2	Facility - per Mile, per minute	31,559,123,400	0.00005000	0.00005000	0.00005000	1,577,956	1,577,956	1,577,956		
3	Tandem Switching per minute	1,133,799,577	0.00005000	0.00005000	0.00005000	56,690	56,690	56,690		
4	Shared Mux DS3 to DS1, per MOU	1,048,814,322	0.00005000	0.00005000	0.00005000	52,441	52,441	52,441		
5	Voice Grade Tandem Trunk Port	0.00	10.00	10.00	10.00	0	0	0		
6	DS1 Tandem Trunk Port	0.00	150.00	150.00	150.00	0	0	0		
7	DS3 Tandem Trunk Port	0.00	5,000.00	5,000.00	5,000.00	0	0	0		
8	SUB-TOTAL, Tandem Switched Transport					\$4,131,922	\$4,131,922	\$4,131,922		
Tandem Switched Transport SBI Calculation:		Source / Comments:								
9	SBI(py) = SBI on last day of previous tariff year	Trans. 167								60.1419
10	Proposed PCI (Non-Exogenous Only)	Exhibit 2.1-2, Line 11								27.0731
11	PCI(py) = PCI on last day of previous tariff year	Trans. 167								27.0731
12	SBI Upper(t-1)	Trans. 167								61.3448
13	ATS Targeting to Tandem Transport	Exhibit 1.1-3, Line 6								0
14	Exogenous Cost Change factor for SBI	1 + (Line 13 / Line 8 Col. E)								1.0000
15	SBI(t-1) = Immed. preceeding SBI	Trans. 167								60.1419
16	Sum[ V * P(t) / P(t-1) ] = SBI wtd. price ratio	Col. G Line 8 / Col. F Line 8								1.0000
17	SBI(t) = SBI(t-1)*Sum[V*P(t)/P(t-1)]	Line 15 * Line 16								60.1419
18	SBI Upper Limit	Line 9 * (Line 10 / Line 11) * 1.02								61.3444

### Rate Element Detail

Exhibit 3.1-11

Rate Elements		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
<b>Voice Grade Service Category: Non-Density Zone</b>									
1	VG Entrance facility -- 2 Wire	24.00	55.93	55.93	55.93	1,342	1,342	1,342	
2	VG Entrance facility -- 4 Wire	34.10	91.00	91.00	91.00	3,103	3,103	3,103	
3	VG Direct Trunked Termination - Mohave	0.00	100.00	100.00	100.00	0	0	0	
4	VG Direct Trunked Termination - All Other	284.04	38.00	38.00	38.00	10,794	10,794	10,794	
5	VG Direct Trunked Facility - Mohave	0.00	0.00	0.00	0.00	0	0	0	
5	VG Direct Trunked Facility - All Other	8,016.45	0.61	0.61	0.61	4,917	4,917	4,917	
6	VG Entrance Facility -- NRC	0	488.24	488.24	488.24	0	0	0	
7	VG Dir. Trk. Transport Activated, per service order	0	130.23	130.23	130.23	0	0	0	
8	SUB-TOTAL, Voice Grade					\$20,156	\$20,156	\$20,156	
<b>Voice Grade SBI Calculation:</b>		<b>Source / Comments:</b>							
9	SBI(py) = SBI on last day of previous tariff year	Trans. 167							90.6375
10	Proposed PCI (Non-Exogenous Only)	Exhibit 2.1-2, Line 11							27.0731
11	PCI(py) = PCI on last day of previous tariff year	Trans. 167							27.0731
12	SBI Upper(t-1)	Trans. 167							95.1694
13	ATS Targeting to Voice Grade	Exhibit 1.1-3, Line 7							0
14	Exogenous Cost Change factor for SBI	1 + (Line 13 / Line 8 Col. E)							1.0000
15	SBI(t-1) = Immed. preceeding SBI	Trans. 167							90.6375
16	Sum[ V * P(t) / P(t-1) ] = SBI wtd. price ratio	Col. G Line 8 / Col. F Line 8							1.0000
17	SBI(t) = SBI(t-1)*Sum[V*P(t)/P(t-1)]	Line 15 * Line 16							90.6375
18	SBI Upper Limit	Line 9 * (Line 10 / Line 11) * 1.05							95.1694

Trans. 174  
Exhibit 3.1-12

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
<b>High Capacity &amp; Other Service Category:</b>								
<b>DS 1 Non-Density Zone:</b>								
DS1 Entrance facility	1,433.14	150.00	150.00	150.00	214,971	214,971	214,971	
DS1 Direct Trunked Termination - Mohave	3,185.14	900.00	900.00	900.00	2,866,626	2,866,626	2,866,626	
DS1 Direct Trunked Termination - All Other	15,652.45	150.00	150.00	150.00	2,347,868	2,347,868	2,347,868	
DS1 Direct Trunked Facility - Mohave	0.00	0.00	0.00	0.00	0	0	0	
DS1 Direct Trunked Facility - All Other	245,012.69	7.33	7.33	7.33	1,795,943	1,795,943	1,795,943	
Mux DS1 to voice	0.00	263.00	263.00	263.00	0	0	0	
Mux DS1 to voice -- NRC	0	417.00	417.00	417.00	0	0	0	
DS1 Entrance Facility -- NRC	0	600.00	600.00	600.00	0	0	0	
DS1 Dir. Trk. Transport, per 24 Trunks Activated	0	50.81	50.81	50.81	0	0	0	
DS1 Dir. Trk. Transport Activated, per service order	0	130.23	130.23	130.23	0	0	0	
SUB-TOTAL, DS1 Service					\$7,225,408	\$7,225,408	\$7,225,408	
<b>DS1 Subindex Calculation:</b>								
SBI(py) = SBI on last day of previous tariff year	Source / Comments:							61.6237
Proposed PCI (Non-Exogenous Only)	Trans. 167							27.0731
PCI(py) = PCI on last day of previous tariff year	Exhibit 2.1-2, Line 11							27.0731
SBI Upper(t-1)	Trans. 167							64.7049
ATS Targeting to DS1	Exhibit 1.1-3, Line 8							0
Exogenous Cost Change factor for SBI	1 + (Line 13 / Line 8 Col. E)							1.0000
SBI(t-1) = Immed. preceeding SBI	Trans. 167							61.6237
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							61.6237
SBI Upper Limit	Line 9 * (Line 10 / Line 11) * 1.05							64.7049



Trans. 174  
Exhibit 3.1-13

Exhibit 3.1-13

Rate Elements		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	
DS 3 Non-Density Zone:										
1	DS3 Entrance facility	54.72	1,500.00	1,500.00	1,500.00	82,080	82,080	82,080		
2	DS3 Direct Trunked Termination	21.74	900.00	900.00	900.00	19,566	19,566	19,566		
3	DS3 Direct Trunked Facility	347.93	120.00	120.00	120.00	41,752	41,752	41,752		
4	Mux DS3 to DS1, per month	1,362.00	1,400.00	1,400.00	1,400.00	1,906,800	1,906,800	1,906,800		
5	Mux DS3 to DS1 -- NRC	0	1,297.00	1,297.00	1,297.00	0	0	0		
6	DS3 Entrance Facility -- NRC	0	3,410.00	3,410.00	3,410.00	0	0	0		
7	DS3 Dir. Trk. Transport Activated, per service order	0	415.00	415.00	415.00	0	0	0		
8	SUB-Total, DS3 Service					\$2,050,198	\$2,050,198	\$2,050,198		
DS3 Subindex Calculation:		Source / Comments:								
9	SBI(py) = SBI on last day of previous tariff year	Trans. 167								4.2688
10	Proposed PCI (Non-Exogenous Only)	Exhibit 2.1-2, Line 11								27.0731
11	PCI(py) = PCI on last day of previous tariff year	Trans. 167								27.0731
12	SBI Upper(t-1)	Trans. 167								4.48225
13	ATS Targeting to DS3	Exhibit 1.1-3, Line 9								0
14	Exogenous Cost Change factor for SBI	1 + (Line 13 / Line 8 Col. E)								1.0000
15	SBI(t-1) = Immed. preceeding SBI	Trans. 167								4.2688
16	Sum[ V * P(t) / P(t-1) ] = SBI wtd. price ratio	Col. G Line 8 / Col. F Line 8								1.0000
17	SBI(t) = SBI(t-1)*Sum[V*P(t)/P(t-1)]	Line 15 * Line 16								4.2688
18	SBI Upper Limit	Line 9 * (Line 10 / Line 11) * 1.05								4.4822



### Rate Element Detail

Exhibit 3.1-15

	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
<b>VG/WATS/Metal/Teleg Service Category:</b>								
1 VG Channel Termination, 2 Wire	2,122	55.93	55.93	55.93	118,683	118,683	118,683	
2 VG Channel Termination, 4 Wire	6,085	91.00	91.00	91.00	553,705	553,705	553,705	
3 Metallic Channel Termination	0	55.93	55.93	55.93	0	0	0	
4 VG Channel Mileage Termination, per term.	6,549	39.00	39.00	39.00	255,411	255,411	255,411	
5 Metallic Channel Mileage Termination, per term.	0	42.00	42.00	42.00	0	0	0	
6 VG Channel Mileage Facility, per mile	167,995	0.61	0.61	0.61	102,477	102,477	102,477	
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	28	1.00	1.00	1.00	28	28	28	
12 VG Voice bridging, 2W/4W	60	1.00	1.00	1.00	60	60	60	
13 VG C-type conditioning	142	1.00	1.00	1.00	142	142	142	
14 VG Improved Attenuation Distortion	274	1.00	1.00	1.00	274	274	274	
15 VG Improved Envelope Delay Distortion	0	7.74	7.74	7.74	0	0	0	
16 VG data capability	492	1.00	1.00	1.00	492	492	492	
17 VG Improved Return Loss for Effective 2w/4w	216	1.00	1.00	1.00	216	216	216	
18 VG Customer Specified Receive Level	4	1.00	1.00	1.00	4	4	4	
19 VG Signaling Capability	270	1.00	1.00	1.00	270	270	270	
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					\$1,031,762	\$1,031,762	\$1,031,762	
<b>VG/WATS/Metallic/Teleg. SBI Calculation:</b>								
25 SBI(py) = SBI on last day of previous tariff year	Source / Comments:							89.7199
26 Proposed PCI (Non-Exogenous Only)	Trans. 167							61.2620
27 PCI(py) = PCI on last day of previous tariff year	Exhibit 2.1-2, Line 11							61.2620
28 SBI Upper(t-1)	Trans. 167							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. 167							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. 174  
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
<b>Audio/Video Service Category:</b>								
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	0	37.95	37.95	37.95	0	0	0	
3 PA Channel Termination mo 50-8000 HZ	0	37.95	37.95	37.95	0	0	0	
4 PA Channel Termination mo 50-15000 HZ	0	37.95	37.95	37.95	0	0	0	
5 PA Channel Termination dly 200-3500 HZ	0	5.20	5.20	5.20	0	0	0	
6 PA Channel Termination dly 100-5000 HZ	48	5.20	5.20	5.20	250	250	250	
7 PA Channel Termination dly 50-8000 HZ	0	5.20	5.20	5.20	0	0	0	
8 PA Channel Termination dly 50-15000 HZ	24	5.20	5.20	5.20	125	125	125	
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	36	37.95	37.95	37.95	1,366	1,366	1,366	
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	255	1.55	1.55	1.55	395	395	395	
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					\$5,576	\$5,576	\$5,576	

**Audio/Video SBI Calculation:**

**Source / Comments:**

33 SBI(py) = SBI on last day of previous tariff year	Trans. 167	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. 167	61.2620
36 SBI Upper(t-1)	Trans. 167	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. 167	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. 174  
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

Trans. 174  
Exhibit 3.1-17

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
<b>High Capacity/DDS Service Category:</b>								
<b>DS 1 Non-Density Zone:</b>								
1 DS1 Channel Termination	97,042	180.00	180.00	180.00	17,467,560	17,467,560	17,467,560	
2 DS1 Chan Term 1 Yr (CTC-CA, specified exchs.)	0	180.00	180.00	180.00	0	0	0	
3 DS1 Chan Term 2 Yr (CTC-CA, specified exchs.)	0	170.00	170.00	170.00	0	0	0	
4 DS1 Chan Term 3 Yr (CTC-CA, specified exchs.)	0	160.00	160.00	160.00	0	0	0	
5 DS1 Chan Term 5 Yr (CTC-CA, specified exchs.)	72	140.00	140.00	140.00	10,080	10,080	10,080	
6 DS1 Channel Mileage Termination	81,451	193.37	193.37	193.37	15,750,180	15,750,180	15,750,180	
7 DS1 Channel Mileage Facility	1,577,889	10.00	10.00	10.00	15,778,885	15,778,885	15,778,885	
8 DS1 Channel Termination NRC per termination	0	600.00	600.00	600.00	0	0	0	
9 DS1 Channel Termination NRC per order	0	130.59	130.59	130.59	0	0	0	
10 DS1 Channel Termination NRC, term payment plan	0	450.00	450.00	450.00	0	0	0	
11 Mux DS1 to voice	1,031	263.00	263.00	263.00	271,153	271,153	271,153	
12 Mux DS1 to voice NRC	0	417.00	417.00	417.00	0	0	0	
13 Mux DS1 to DS0	82	263.00	263.00	263.00	21,566	21,566	21,566	
14 Mux DS1 to DS0 NRC	0	417.00	417.00	417.00	0	0	0	
15 Automatic Loop Transfer, per termination	0	143.05	143.05	143.05	0	0	0	
16 Clear Channel Capability	0	0.00	0.00	0.00	0	0	0	
17 Clear Channel Capability NRC	0	538.19	538.19	538.19	0	0	0	
18 SUB-TOTAL, DS1 Service					\$49,299,424	\$49,299,424	\$49,299,424	
<b>DS1 Subindex Calculation:</b>								
19 SBI(py) = SBI on last day of previous tariff year	Source / Comments: Trans. 167							78.1540
20 Proposed PCI (Non-Exogenous Only)	Exhibit 2.1-2, Line 11							61.2620
21 PCI(py) = PCI on last day of previous tariff year	Trans. 167							61.2620
22 SBI Upper(t-1)	Trans. 167							82.0617
23 Exogenous Change Targeted to Hi Cap	Exhibit 1.1-2, Line 14							0
24 Undesignated Exog. Chg for Special Access Basket	Exhibit 1.1-2, Line 17							0
25 Exogenous Cost Change factor for SBI	1 + (Line 23 / Exhibit 3.1-19Line 62 Col. E) + (Line 24 / Exhibit 3.1-19 Line 74 Col. E)							1.0000
26 SBI(t-1) = Immed. preceeding SBI	Trans. 167							78.1540
27 Sum[ V * P(t) / P(t-1) ] = SBI wtd. price ratio	Col. G Line 18 / Col. F Line 18							1.0000
28 SBI(t) = SBI(t-1)*Sum[V*P(t)/P(t-1)]	Line 26 * Line 27							78.1540
29 SBI Upper Limit	Line 19 * (Line 20 / Line 21) * 1.05							82.0617

Trans. 174  
Exhibit 3.1-18

Rate Element Detail		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
<b>DS 3 Non-Density Zone:</b>									
1	DS3 Channel Termination	2,583	1,500.00	1,500.00	1,500.00	3,874,500	3,874,500	3,874,500	
2	DS3 Channel Mileage Termination	3,540	900.00	900.00	900.00	3,186,000	3,186,000	3,186,000	
3	DS3 Channel Mileage Facility	48,646	120.00	120.00	120.00	5,837,474	5,837,474	5,837,474	
4	DS3 Channel Termination NRC per termination	0	3,410.00	3,410.00	3,410.00	0	0	0	
5	DS3 Channel Termination NRC per order	0	415.00	415.00	415.00	0	0	0	
6	Mux DS3 to DS1	793	1,400.00	1,400.00	1,400.00	1,110,200	1,110,200	1,110,200	
7	Mux DS3 to DS1 NRC	0	1,297.00	1,297.00	1,297.00	0	0	0	
8	SUB-Total, DS3 Service					\$14,008,174	\$14,008,174	\$14,008,174	
<b>DS3 Subindex Calculation:</b>		<b>Source / Comments:</b>							
9	SBI(py) = SBI on last day of previous tariff year	Trans. 167							90.4284
10	Proposed PCI (Non-Exogenous Only)	Exhibit 2.1-2, Line 11							61.2620
11	PCI(py) = PCI on last day of previous tariff year	Trans. 167							61.2620
12	SBI Upper(t-1)	Trans. 167							94.9498
13	Exogenous Change Targeted to Hi Cap	Exhibit 1.1-2, Line 14							0
14	Undesignated Exog. Chg for Special Access Basket	Exhibit 1.1-2, Line 17							0
15	Exogenous Cost Change factor for SBI	1 + (Line 13 / Exhibit 3.1-19Line 62 Col. E) + (Line 14 / Exhibit 3.1-19 Line 74 Col. E)							1.0000
16	SBI(t-1) = Immed. preceeding SBI	Trans. 167							90.4284
17	Sum[ V * P(t) / P(t-1) ] = SBI wtd. price ratio	Col. G Line 8 / Col. F Line 8							1.0000
18	SBI(t) = SBI(t-1)*Sum[V*P(t)/P(t-1)]	Line 16 * Line 17							90.4284
19	SBI Upper Limit	Line 9 * (Line 10 / Line 11) * 1.05							94.9498

**Citizens Telecommunications Companies - Group #1**

Special Access Basket

Rate Element Detail

Trans. 174  
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
<b>DDS &amp; Other</b>								
1 DDS Channel Termination 2.4 Kbps	17	100.65	100.65	100.65	1,711	1,711	1,711	
2 DDS Channel Termination 4.8 Kbps	15	100.65	100.65	100.65	1,510	1,510	1,510	
3 DDS Channel Termination 9.6 Kbps	838	100.65	100.65	100.65	84,345	84,345	84,345	
4 DDS Channel Termination 19.2 Kbps	19	100.65	100.65	100.65	1,912	1,912	1,912	
5 DDS Channel Termination 56 Kbps	17,793	100.65	100.65	100.65	1,790,865	1,790,865	1,790,865	
6 DDS Channel Termination 64 Kbps	569	100.65	100.65	100.65	57,270	57,270	57,270	
7 OC-3 Channel Termination	119	3,200.00	3,200.00	3,200.00	380,800	380,800	380,800	
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	12	47.00	47.00	47.00	564	564	564	
10 DDS Channel Mileage Termination 4.8 Kbps	22	47.00	47.00	47.00	1,034	1,034	1,034	
11 DDS Channel Mileage Termination 9.6 Kbps	846	47.00	47.00	47.00	39,762	39,762	39,762	
12 DDS Channel Mileage Termination 19.2 Kbps	24	47.00	47.00	47.00	1,128	1,128	1,128	
13 DDS Channel Mileage Termination 56 Kbps	16,956	70.00	70.00	70.00	1,186,920	1,186,920	1,186,920	
14 DDS Channel Mileage Termination 64 Kbps	575	70.00	70.00	70.00	40,250	40,250	40,250	
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	143	2,000.00	2,000.00	2,000.00	286,000	286,000	286,000	
17 DDS Channel Mileage Facility 2.4 Kbps	216	0.35	0.35	0.35	76	76	76	
18 DDS Channel Mileage Facility 4.8 Kbps	77	0.35	0.35	0.35	27	27	27	
19 DDS Channel Mileage Facility 9.6 Kbps	10,844	0.35	0.35	0.35	3,795	3,795	3,795	
20 DDS Channel Mileage Facility 19.2 Kbps	345	0.35	0.35	0.35	121	121	121	
21 DDS Channel Mileage Facility 56 Kbps	581,923	0.65	0.65	0.65	381,072	381,072	381,072	
22 DDS Channel Mileage Facility 64 Kbps	16,988	0.65	0.65	0.65	11,042	11,042	11,042	
23 OC-3 Channel Mileage Facility	996	280.00	280.00	280.00	278,754	278,754	278,754	
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	56	12.53	12.53	12.53	702	702	702	
37 OC-3 to DS3 Multiplexing	16	1,500.00	1,500.00	1,500.00	24,000	24,000	24,000	
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	158	4.90	4.90	4.90	774	774	774	
46 Add'l Engineering, per 1/2 hour, Basic	0	30.19	30.19	30.19	0	0	0	



Trans. 174  
Exhibit 3.1-19

Exhibit 3.1-19

		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
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					\$4,610,434	\$4,610,434	\$4,610,434	
62	SUB-TOTAL, High Capacity/DDS					\$67,918,032	\$67,918,032	\$67,918,032	
	<b>High Cap/DDS SBI Calculation:</b>		<b>Source / Comments:</b>						
63	SBI(py) = SBI on last day of previous tariff year		Trans. 167						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. 167						61.2620
66	SBI Upper(t-1)		Trans. 167						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. 167						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					\$68,955,370	\$68,955,370	\$68,955,370	
	<b>Special Access Basket API Calculation:</b>		<b>Source / Comments:</b>						
75	API(t-1) = Immediately Preceeding API		Trans. 167						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. 174  
Exhibit 3.2-1

Rate Elements	base period demand 2006 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.	992,188	6.50	6.50	6.50	6.50	\$6,449,222	\$6,449,222	\$6,449,222	\$6,449,222
2 EUCL - Lifeline	201,056	6.50	6.50	6.50	6.50	\$1,306,864	\$1,306,864	\$1,306,864	\$1,306,864
3 EUCL - Secondary Residence	50,632	7.00	7.00	7.00	7.00	\$354,424	\$354,424	\$354,424	\$354,424
4 EUCL - BRI ISDN	412	7.00	7.00	7.00	7.00	\$2,884	\$2,884	\$2,884	\$2,884
5 EUCL - MLB & Centrex incl. Coin, excl. BRI ISDN	401,930	9.20	9.20	9.20	9.20	\$3,697,756	\$3,697,756	\$3,697,756	\$3,697,756
6 EUCL - PRI ISDN	204	46.00	46.00	46.00	46.00	\$9,384	\$9,384	\$9,384	\$9,384
7 EUCL - Special Access Surcharge	361	25.00	25.00	25.00	25.00	\$9,025	\$9,025	\$9,025	\$9,025
8 Port - BRI ISDN	412	7.86	7.86	7.86	7.86	\$3,238	\$3,238	\$3,238	\$3,238
9 Port - PRI ISDN	204	0.00	0.00	0.00	0.00	\$0	\$0	\$0	\$0
10 Subtotal EUCL Lines or Revenue	1,647,238					\$11,832,797	\$11,832,797	\$11,832,797	\$11,832,797
11 PICC - MLB incl. Coin	265,303	4.31	4.31	4.31	4.31	\$1,143,456	\$1,143,456	\$1,143,456	\$1,143,456
12 PICC - Centrex (groups of 9+ lines)	46,313	0.48	0.48	0.48	0.48	\$22,179	\$22,179	\$22,179	\$22,179
13 PICC - Centrex (groups of 8 lines)	3,096	0.54	0.54	0.54	0.54	\$1,668	\$1,668	\$1,668	\$1,668
14 PICC - Centrex (groups of 7 lines)	3,423	0.62	0.62	0.62	0.62	\$2,108	\$2,108	\$2,108	\$2,108
15 PICC - Centrex (groups of 6 lines)	3,642	0.72	0.72	0.72	0.72	\$2,616	\$2,616	\$2,616	\$2,616
16 PICC - Centrex (groups of 5 lines)	4,358	0.86	0.86	0.86	0.86	\$3,757	\$3,757	\$3,757	\$3,757
17 PICC - Centrex (groups of 4 lines)	5,588	1.08	1.08	1.08	1.08	\$6,021	\$6,021	\$6,021	\$6,021
18 PICC - Centrex (groups of 3 lines)	6,746	1.44	1.44	1.44	1.44	\$9,692	\$9,692	\$9,692	\$9,692
19 PICC - Centrex (groups of 2 lines)	6,778	2.16	2.16	2.16	2.16	\$14,607	\$14,607	\$14,607	\$14,607
20 PICC - PRI ISDN	116	21.55	21.55	21.55	21.55	\$2,500	\$2,500	\$2,500	\$2,500
21 Subtotal PICC Lines or Revenue	345,363					\$1,208,602	\$1,208,602	\$1,208,602	\$1,208,602
22 CCL Premium Terminating MOU	385,398,992	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	90,381,773	0.01961169	0.01961169	0.02419524	0.02419524	\$1,772,540	\$1,772,540	\$2,186,809	\$2,186,809
25 CCL Non Premium Originating MOU	0	0.00882526	0.00882526	0.01088786	0.01088786	\$0	\$0	\$0	\$0
26 Total CCL MOU or Revenues	475,780,765					\$1,772,540	\$1,772,540	\$2,186,809	\$2,186,809
27 Total CMT Basket Revenues excluding USAC Receipts						\$14,813,939	\$14,813,939	\$15,228,208	\$15,228,208
28 USAC Receipts	1,647,238					\$7,927,826	\$7,927,826	\$7,581,854	\$7,581,854
29 CMT per line Revenues						\$22,729,502	\$22,729,502	\$22,797,799	\$22,797,799
30 Other CMT revenues						\$12,263	\$12,263	\$12,263	\$12,263
31 Total CMT Basket Revenues including USAC Receipts						\$22,741,765	\$22,741,765	\$22,810,062	\$22,810,062
32 Pooling Revenues Included in CMT per line Revenues								\$0	\$0
33 Total CMT Lines/CMT Rev. Per Line Excl. Pooling	1,647,238							13.840015	13.840015

**Citizens Telecommunications Companies - Group #2**

CMT Basket

USAC Support Detail

Trans. 174

Exhibit 3.2-2

Type of Support/Study Area		COSA A	base period demand 2006 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	128,991	6.1197	6.0521	789,386	780,666
2	CTC Mountain State - WV	CTMW	275,313	10.1713	9.9596	2,800,291	2,742,007
3	Navaho - AZ	CTNA	148,691	4.6638	4.3152	693,465	641,631
4	Navaho - NM	CTNM	64,232	6.7528	5.9473	433,746	382,007
5	CTC Nevada - North	CTNN	177,117	2.2518	2.5775	398,832	456,519
6	CTC Nevada - South	CTNS	18,482	5.8352	5.7803	107,846	106,832
7	Navaho - UT	CTNU	4,470	26.3217	26.0794	117,658	116,575
8	CTC Oregon	CTOR	133,752	3.3830	3.1876	452,483	426,348
9	CTC Tuolumne	CTTU	73,047	11.8074	11.6965	862,495	854,394
10	CTC Volunteer State - TN	CTVS	220,193	2.0013	1.9755	440,672	434,991
11	Total Residence & Single Line Business		1,244,288			7,096,875	6,941,971
Multiline Business							
12	CTC Golden State - CA	CTCA	53,362	3.8024	3.7525	202,904	200,241
13	CTC Mountain State - WV	CTMW	40,844	6.8252	6.5400	278,768	267,120
14	Navaho - AZ	CTNA	111,218	0.0000	0.0000	0	0
15	Navaho - NM	CTNM	32,594	0.2972	0.0000	9,687	0
16	CTC Nevada - North	CTNN	90,750	1.8222	0.0000	165,365	0
17	CTC Nevada - South	CTNS	9,486	3.5180	3.4807	33,372	33,018
18	Navaho - UT	CTNU	3,049	24.0046	23.7797	73,190	72,504
19	CTC Oregon	CTOR	23,740	0.0000	0.0000	0	0
20	CTC Tuolumne	CTTU	7,130	9.4902	9.3969	67,665	67,000
21	CTC Volunteer State - TN	CTVS	30,777	0.0000	0.0000	0	0
22	Total Multiline Business		402,950			830,951	639,883
23	Total for Tariff Unit		1,647,238			7,927,826	7,581,854

**Citizens Telecommunications Companies - Group #2**

Traffic Sensitive Basket

Rate Element Detail

Trans. 174

Exhibit 3.2-3

Rate Elements	base period volumes 2006 A	prices in effect at last PCI update B	current prices C	proposed prices D	revenue at last PCI update E = A * B	revenue at current prices F = A * C	revenue at proposed prices G = A * D	Index Calculation H
<b>Local Switching Service Category:</b>								
1 LS1 Premium Local Switching per Minute	40,447	0.00364690	0.00364690	0.00364690	148	148	148	
2 LS2 Premium Local Switching per Minute	475,740,318	0.00364690	0.00364690	0.00364690	1,734,977	1,734,977	1,734,977	
3 Non Premium Local Switching per Minute	0	0.00164111	0.00164111	0.00164111	0	0	0	
4 FGA Usage Sensitive Credit Allw.	0	0.00000000	0.00000000	0.00000000	0	0	0	
5 Switched 56Kbps	0	0.00364690	0.00364690	0.00364690	0	0	0	
6 Network Blocking - per Blocked Call (FGB, FGC, FGD &	0	0.0170	0.0170	0.0170	0	0	0	
7 Carrier Identification Parameter, per trunk group	85.46	50.00	50.00	50.00	4,273	4,273	4,273	
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	2,192	0.20	0.20	0.20	438	438	438	
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	1.88	1.88	1.88	0	0	0	
22 900 Blocking--Residence--Add Blocking	0	5.00	5.00	5.00	0	0	0	
23 900 Blocking--Residence--Remove Blocking	0	5.00	5.00	5.00	0	0	0	
24 900 Blocking--Business--Add Blocking	0	15.00	15.00	15.00	0	0	0	
25 900 Blocking--Business--Remove Blocking	0	15.00	15.00	15.00	0	0	0	
26 International Blocking	0	19.95	19.95	19.95	0	0	0	
27 SUB-TOTAL, Local Switching					\$1,739,836	\$1,739,836	\$1,739,836	
<b>SBI Calculation:</b>								
28 SBI(py) = SBI on last day of previous tariff year	Source / Comments:							10.2594
29 Proposed PCI (Non-Exogenous Only)	Trans. 167							13.4455
30 PCI(py) = PCI on last day of previous tariff year	Exhibit 2.2-2, Line 11							13.4455
31 SBI Upper(t-1)	Trans. 167							10.7724
32 ATS Targeting to Switching	Exhibit 1.2-3, Line 1							0
33 Exogenous Cost Change factor for SBI	1 + (Line 32 / Line 27 Col. E)							1.0000
34 SBI(t-1) = Immed. preceeding SBI	Trans. 167							10.2594
35 Sum[ V * P(t) / P(t-1) ] = SBI wtd. price ratio	Col. G Line 27 / Col. F Line 27							1.0000
36 SBI(t) = SBI(t-1)*Sum[V*P(t)/P(t-1)]	Line 34 * Line 35							10.2594
37 SBI Upper Limit	Line 28 * (Line 29 / Line 30) * 1.05							10.7724

**Citizens Telecommunications Companies - Group #2**

Traffic Sensitive Basket

Rate Element Detail

Trans. 174

Exhibit 3.2-4

Rate Elements	base period volumes 2006 A	prices in effect at last PCI update B	current prices C	proposed prices D	revenue at last PCI update E = A * B	revenue at current prices F = A * C	revenue at proposed prices G = A * D	Index Calculation H
<b>Information Services Category:</b>								
1 Information Surcharge--Premium	0	0.00000000	0.00000000	0.00000000	0	0	0	
2 Information Surcharge--Non Premium	0	0.00000000	0.00000000	0.00000000	0	0	0	
3 SUB-TOTAL, Information					\$0	\$0	\$0	
<b>SBI Calculation:</b>								
4 SBI(py) = SBI on last day of previous tariff year								0.0000
5 Proposed PCI (Non-Exogenous Only)								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. 167

Exhibit 2.2-2, Line 11

Trans. 167

Trans. 167

Exhibit 1.2-3, Line 2

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

Trans. 167

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. 174

Exhibit 3.2-5

Rate Elements	base period volumes 2006 A	prices in effect at last PCI update B	current prices C	proposed prices D	revenue at last PCI update E = A * B	revenue at current prices F = A * C	revenue at proposed prices G = A * D	Index Calculation H
<b>800 Data Base - Vertical Features</b>								
1 no services currently provided					0	0	0	
2 <b>SUB-TOTAL, 800 DB Vertical Features</b>					\$0	\$0	\$0	
<b>SBI Calculation:</b>								
3 SBI(py) = SBI on last day of previous tariff year		<b>Source / Comments:</b>						100.0000
4 Proposed PCI (Non-Exogenous Only)		Trans. 167						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. 167						105.0000
7 Undesig Exog Chg Targeted to Database Access		Trans. 167						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. 167						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. 174  
Exhibit 3.2-6

Exhibit 3.2-6

Exhibit 3.2-6

Rate Element		base period volumes 2006 A	prices in effect at last PCI update B	current prices C	proposed prices D	revenue at last PCI update E = A * B	revenue at current prices F = A * C	revenue at proposed prices G = A * D	Index Calculation H
<b>Database Access</b>									
1	800 DB Query Charge	46,847,307	0.00701349	0.00701349	0.00701349	328,563	328,563	328,563	
2	LNP Access Query Charge	46,344	0.02000000	0.02000000	0.02000000	927	927	927	
3	SUB-TOTAL, 800 Database Basic					\$329,490	\$329,490	\$329,490	
4	SUB-TOTAL, Database Access					\$329,490	\$329,490	\$329,490	
<b>SBI Calculation:</b>		<b>Source / Comment</b>							
5	SBI(py) = SBI on last day of previous tariff year	Trans. 167							
6	Proposed PCI (Non-Exogenous Only)	Exhibit 2.2-2, Line 11							
7	PCI(py) = PCI on last day of previous tariff year	Trans. 167							
8	SBI Upper(t-1)	Trans. 167							
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. 167							
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							

**Citizens Telecommunications Companies - Group #2**

Traffic Sensitive Basket

Rate Element Detail

Trans. 174

Exhibit 3.2-7

Rate Elements	base period volumes 2006 A	prices in effect at last PCI update B	current prices C	proposed prices D	revenue at last PCI update E = A * B	revenue at current prices F = A * C	revenue at proposed prices G = A * D	Index Calculation H
<b>Billing Name &amp; Address</b>								
1 BNA per order	0	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	
<b>SBI Calculation:</b>								
5 SBI(py) = SBI on last day of previous tariff year								46.4006
6 Proposed PCI (Non-Exogenous Only)								13.4455
7 PCI(py) = PCI on last day of previous tariff year								13.4455
8 SBI Upper(t-1)								48.7206
9 Exogenous Change Targeted to BNA								0
10 Exogenous Cost Change factor for SBI								1.0000
11 SBI(t-1) = Immed. preceeding SBI								46.4006
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)]								46.4006
14 SBI Upper Limit								48.7206

**Source / Comments:**

Trans. 167

Exhibit 2.2-2, Line 11

Trans. 167

Trans. 167

Exhibit 1.2-2, Line 8

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

Trans. 167

Col. G Line 4 / Col. F Line 4

Line 11 \* Line 12

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



### Rate Element Detail

Exhibit 3.2-8

Rate Elements		base period volumes 2006 A	prices in effect at last PCI update B	current prices C	proposed prices D	revenue at last PCI update E = A * B	revenue at current prices F = A * C	revenue at proposed prices G = A * D	Index Calculation H
<b>Trunk Ports</b>									
1	Shared DS1 Port Charge - per MOU	240,742,960	0.00104073	0.00104073	0.00104073	250,548	250,548	250,548	
2	Multiplexers - (Trunk Side of End Office) - per MOU	248,440,687	0.00010000	0.00010000	0.00010000	24,844	24,844	24,844	
3	Dedicated VG (DSO) Port Charge	0	10.00	10.00	10.00	0	0	0	
4	Dedicated DS1 Port Charge	2,460.17	150.00	150.00	150.00	369,026	369,026	369,026	
5	Dedicated DS3 Port Charge	4.96	5,000.00	5,000.00	5,000.00	24,800	24,800	24,800	
6	<b>SUB-TOTAL, Trunk Ports</b>					<b>\$669,218</b>	<b>\$669,218</b>	<b>\$669,218</b>	
<b>SBI Calculation:</b>		<b>Source / Comments:</b>							
7	SBI(py) = SBI on last day of previous tariff year	Trans. 167							18.7419
8	Proposed PCI (Non-Exogenous Only)	Exhibit 2.2-2, Line 11							13.4455
9	PCI(py) = PCI on last day of previous tariff year	Trans. 167							13.4455
10	SBI Upper(t-1)	Trans. 167							19.6790
11	ATS Targeting to Trunk Ports	Exhibit 1.2-3, Line 3							0
12	Exogenous Cost Change factor for SBI	1 + (Line 11 / Line 6 Col. E)							1.0000
13	SBI(t-1) = Immed. preceeding SBI	Trans. 167							18.7419
14	Sum[ V * P(t) / P(t-1) ] = SBI wtd. price ratio	Col. G Line 6 / Col. F Line 6							1.0000
15	SBI(t) = SBI(t-1)*Sum[V*P(t)/P(t-1)]	Line 13 * Line 14							18.7419
16	SBI Upper Limit	Line 7 * (Line 8 / Line 9) * 1.05							19.6790

Trans. 174  
Exhibit 3.2-9

Exhibit 3.2-9

Rate Element Detail		base period volumes 2006 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
<b>STP Ports</b>									
1	Signalling Transfer Point Port Termination	0	720.00	720.00	720.00	0	0	0	
2	<b>SUB-TOTAL, STP Ports</b>					<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	
<b>SBI Calculation:</b>		<b>Source / Comments:</b>							
3	SBI(py) = SBI on last day of previous tariff year	Trans. 167							0.0000
4	Proposed PCI (Non-Exogenous Only)	Exhibit 2.2-2, Line 11							13.4455
5	PCI(py) = PCI on last day of previous tariff year	Trans. 167							13.4455
6	SBI Upper(t-1)	Trans. 167							0.0000
7	ATS Targeting to STP Ports	Exhibit 1.2-3, Line 4							0
8	Exogenous Cost Change factor for SBI	1 + (Line 7 / Line 2 Col. E)							1.0000
9	SBI(t-1) = Immed. preceeding SBI	Trans. 167							0.0000
10	Sum[ V * P(t) / P(t-1) ] = SBI wtd. price ratio	Col. G Line 2 / Col. F Line 2							1.0000
11	SBI(t) = SBI(t-1)*Sum[V*P(t)/P(t-1)]	Line 9 * Line 10							0.0000
12	SBI Upper Limit	Line 3 * (Line 4 / Line 5) * 1.05							0.0000
13	<b>GRAND TOTAL, Traffic Sensitive Basket</b>					<b>\$2,738,544</b>	<b>\$2,738,544</b>	<b>\$2,738,544</b>	
<b>Traffic Sensitive Basket API Calculation:</b>		<b>Source / Comments:</b>							
14	API(t-1) = Immediately Preceeding API	Trans. 167							13.4455
15	[SUM (v)*(P(t)/P(t-1))] = API wtd. price ratio	Col. G Line 13 / Col. F Line 13							1.0000
16	API(t) = API(t-1) * [SUM(v) * (P(t)/P(t-1))]	Line 14 * Line 15							13.4455

Trunking Basket  
Rate Element Detail

Trans. 174  
Exhibit 3.2-10

Rate Elements		base period volumes 2006 A	prices in effect at last PCI update B	current prices C	proposed prices D	revenue at last PCI update E = A * B	revenue at current prices F = A * C	revenue at proposed prices G = A * D	Index Calculation H	
Tandem Switched Transport Service Category:										
1	Termination - per Termination, per minute	440,497,746	0.00010000	0.00010000	0.00010000	44,050	44,050	44,050		
2	Facility - per Mile, per minute	14,681,697,200	0.00005000	0.00005000	0.00005000	734,085	734,085	734,085		
3	Tandem Switching per minute	125,946,315	0.00017103	0.00017103	0.00017103	21,541	21,541	21,541		
4	Shared Mux DS3 to DS1, per MOU	6,379,249	0.00000000	0.00000000	0.00000000	0	0	0		
5	Voice Grade Tandem Trunk Port	0.00	10.00	10.00	10.00	0	0	0		
6	DS1 Tandem Trunk Port	0.00	150.00	150.00	150.00	0	0	0		
7	DS3 Tandem Trunk Port	0.00	5,000.00	5,000.00	5,000.00	0	0	0		
8	SUB-TOTAL, Tandem Switched Transport					\$799,675	\$799,675	\$799,675		
Tandem Switched Transport SBI Calculation:		Source / Comments:								
9	SBI(py) = SBI on last day of previous tariff year	Trans. 167								36.2127
10	Proposed PCI (Non-Exogenous Only)	Exhibit 2.2-2, Line 11								16.8022
11	PCI(py) = PCI on last day of previous tariff year	Trans. 167								16.8022
12	SBI Upper(t-1)	Trans. 167								36.9370
13	ATS Targeting to Tandem Transport	Exhibit 1.2-3, Line 6								0
14	Exogenous Cost Change factor for SBI	1 + (Line 13 / Line 8 Col. E)								1.0000
15	SBI(t-1) = Immed. preceeding SBI	Trans. 167								36.2127
16	Sum[ V * P(t) / P(t-1) ] = SBI wtd. price ratio	Col. G Line 8 / Col. F Line 8								1.0000
17	SBI(t) = SBI(t-1)*Sum[V*P(t)/P(t-1)]	Line 15 * Line 16								36.2127
18	SBI Upper Limit	Line 9 * (Line 10 / Line 11) * 1.02								36.9370

Trans. 174  
Exhibit 3.2-11

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Rate Elements

Voice Grade SBI Calculation:		Source / Comments:	
8	SBI(py) = SBI on last day of previous tariff year	Trans. 167	99.1666
9	Proposed PCI (Non-Exogenous Only)	Exhibit 2.2-2, Line 11	16.8022
10	PCI(py) = PCI on last day of previous tariff year	Trans. 167	16.8022
11	SBI Upper(t-1)	Trans. 167	104.1249
12	ATS Targeting to Voice Grade	Exhibit 1.2-3, Line 7	0
13	Exogenous Cost Change factor for SBI	1 + (Line 12 / Line 7 Col. E)	1.0000
14	SBI(t-1) = Immed. preceeding SBI	Trans. 167	99.1666
15	Sum[ V * P(t) / P(t-1) ] = SBI wtd. price ratio	Col. G Line 7 / Col. F Line 7	1.0000
16	SBI(t) = SBI(t-1)*Sum[V*P(t)/P(t-1)]	Line 14 * Line 15	99.1666
17	SBI Upper Limit	Line 8 * (Line 9 / Line 10) * 1.05	104.1249

Trans. 174  
Exhibit 3.2-12

Exhibit 3.2-12

Rate Elements	base period volumes 2006 A	prices at last PCI update B	current prices C	proposed prices D	revenue at last PCI update E = A * B	revenue at current prices F = A * C	revenue at proposed prices G = A * D	Index Calculation H
<b>High Capacity &amp; Other Service Category:</b>								
<b>DS 1 Non-Density Zone:</b>								
1 DS1 Entrance facility	195.34	175.00	175.00	175.00	34,185	34,185	34,185	
2 DS1 Direct Trunked Termination	3,163.51	143.08	143.08	143.08	452,635	452,635	452,635	
3 DS1 Direct Trunked Facility	98,164.30	7.00	7.00	7.00	687,150	687,150	687,150	
4 Mux DS1 to voice	0.00	263.00	263.00	263.00	0	0	0	
5 Mux DS1 to voice -- NRC	0	417.00	417.00	417.00	0	0	0	
6 DS1 Entrance Facility -- NRC	0	600.00	600.00	600.00	0	0	0	
7 DS1 Dir Tr. Transport, per 24 Trunks Activated	0	50.91	50.91	50.91	0	0	0	
8 DS1 Dir. Trk. Transport Activated, per service order	0	130.26	130.26	130.26	0	0	0	
6 SUB-TOTAL, DS1 Service					\$1,173,970	\$1,173,970	\$1,173,970	
<b>DS1 Subindex Calculation:</b>								
7 SBI(py) = SBI on last day of previous tariff year	Source / Comments: Trans. 167							79.4520
8 Proposed PCI (Non-Exogenous Only)	Exhibit 2.2-2, Line 11							16.8022
9 PCI(py) = PCI on last day of previous tariff year	Trans. 167							16.8022
10 SBI Upper(t-1)	Trans. 167							83.4246
11 ATS Targeting to DS1	Exhibit 1.2-3, Line 8							0
12 Exogenous Cost Change factor for SBI	1 + (Line 11 / Line 6 Col. E)							1.0000
13 SBI(t-1) = Immed. preceeding SBI	Trans. 167							79.4520
14 Sum[ V * P(t) / P(t-1) ] = SBI wtd. price ratio	Col. G Line 6 / Col. F Line 6							1.0000
15 SBI(t) = SBI(t-1)*Sum[V*P(t)/P(t-1)]	Line 13 * Line 14							79.4520
16 SBI Upper Limit	Line 7 * (Line 8 / Line 9) * 1.05							83.4246

Trans. 174  
Exhibit 3.2-13

Exhibit 3.2-13

Rate Elements		base period volumes 2006 A	prices at last PCI update B	current prices C	proposed prices D	revenue at last PCI update E = A * B	revenue at current prices F = A * C	revenue at proposed prices G = A * D	Index Calculation H
<b>DS 3 Non-Density Zone:</b>									
1	DS3 Entrance facility	12	1,400.00	1,400.00	1,400.00	16,800	16,800	16,800	
2	DS3 Direct Trunked Termination	0	900.00	900.00	900.00	0	0	0	
3	DS3 Direct Trunked Facility	0	129.00	129.00	129.00	0	0	0	
4	Mux DS3 to DS1, per month	103.68	1,406.16	1,406.16	1,406.16	145,791	145,791	145,791	
5	Mux DS3 to DS1 -- NRC	0.00	1,297.00	1,297.00	1,297.00	0	0	0	
6	DS3 Entrance Facility -- NRC	0	3,410.00	3,410.00	3,410.00	0	0	0	
7	DS3 Dir. Trk. Transport Activated, per service order	0	415.00	415.00	415.00	0	0	0	
8	SUB-Total, DS3 Service					\$162,591	\$162,591	\$162,591	
<b>DS3 Subindex Calculation:</b>		<b>Source / Comments:</b>							
9	SBI(py) = SBI on last day of previous tariff year	Trans. 167							6.5818
10	Proposed PCI (Non-Exogenous Only)	Exhibit 2.2-2, Line 11							16.8022
11	PCI(py) = PCI on last day of previous tariff year	Trans. 167							16.8022
12	SBI Upper(t-1)	Trans. 167							6.91093
13	ATS Targeting to DS3	Exhibit 1.2-3, Line 9							0
14	Exogenous Cost Change factor for SBI	1 + (Line 13 / Line 8 Col. E)							1.0000
15	SBI(t-1) = Immed. preceeding SBI	Trans. 167							6.5818
16	Sum[ V * P(t) / P(t-1) ] = SBI wtd. price ratio	Col. G Line 8 / Col. F Line 8							1.0000
17	SBI(t) = SBI(t-1)*Sum[V*P(t)/P(t-1)]	Line 15 * Line 16							6.5818
18	SBI Upper Limit	Line 9 * (Line 10 / Line 11) * 1.05							6.9100

Trans. 174  
Exhibit 3.2-14

	base period volumes 2006	prices at last PCI update	current prices	proposed prices	revenue at last PCI update	revenue at current prices	revenue at proposed prices	Index Calculation
Rate Elements	A	B	C	D	E = A * B	F = A * C	G = A * D	H
<b>Other</b>								
CCS/SS7 Signaling Mileage Facility per mile	0	2.17	2.17	2.17	0	0	0	
CCS/SS7 Signaling Mileage Termination per term	0	32.67	32.67	32.67	0	0	0	
CCS/SS7 Singaling Entrance Faciltiy	0	107.80	107.80	107.80	0	0	0	
CCS/SS7 Singaling Entrance Faciltiy NRC	0	347.02	347.02	347.02	0	0	0	
SUB-TOTAL, Other High Cap					\$0	\$0	\$0	
SUB-TOTAL, High Capacity & Other					\$1,336,560	\$1,336,560	\$1,336,560	
<b>High Cap &amp; Other SBI Calculation:</b>		<b>Source / Comments:</b>						
SBI(py) = SBI on last day of previous tariff year		Trans. 167						64.2463
Proposed PCI (Non-Exogenous Only)		Exhibit 2.2-2, Line 11						16.8022
PCI(py) = PCI on last day of previous tariff year		Trans. 167						16.8022
SBI Upper(t-1)		Trans. 167						67.4586
ATS Targeting to High Capacity		Exhibit 1.2-3, Sum of Lines 8..10						0
Exogenous Cost Change factor for SBI		1 + (Line 11 / Line 6 Col. E)						1.0000
SBI(t-1) = Immed. preceeding SBI		Trans. 167						64.2463
Sum[ V * P(t) / P(t-1) ] = SBI wtd. price ratio		Col. G Line 6 / Col. F Line 6						1.0000
SBI(t) = SBI(t-1)*Sum[V*P(t)/P(t-1)]		Line 13 * Line 14						64.2463
SBI Upper Limit		Line 7 * (Line 8 / Line 9) * 1.05						67.4586
GRAND TOTAL, Trunking Basket					\$2,171,147	\$2,171,147	\$2,171,147	
<b>Trunking Basket API Calculation:</b>		<b>Source / Comments:</b>						
API(t-1) = Immediately Preceeding API		Trans. 167						16.7893
[SUM (v) * ( P(t) / P(t-1) )] = API wtd.price ratio		Col. G Line 17 / Col. F Line 17						1.0000
API(t) = API(t-1) * [SUM(v) * (P(t)/P(t-1))]		Line 18 * Line 19						16.7893

**Citizens Telecommunications Companies - Group #2**

Special Access Basket

Rate Element Detail

Trans. 174  
Exhibit 3.2-15

Rate Elements	base period volumes 2006 A	prices at last PCI update B	current prices C	proposed prices D	revenue at last PCI update E = A * B	revenue at current prices F = A * C	revenue at proposed prices G = A * D	Index Calculation H
<b>VG/WATS/Metal/Teleg Service Category:</b>								
1 VG Channel Termination, 2 Wire	770	55.93	55.93	55.93	43,066	43,066	43,066	
2 VG Channel Termination, 4 Wire	1,612	69.00	69.00	69.00	111,228	111,228	111,228	
3 Metallic Channel Termination	0	63.00	63.00	63.00	0	0	0	
4 VG Channel Mileage Termination, per term.	1,681	30.00	30.00	30.00	50,430	50,430	50,430	
5 Metallic Channel Mileage Termination, per term.	0	35.00	35.00	35.00	0	0	0	
6 VG Channel Mileage Facility, per mile	53,687	0.29	0.29	0.29	15,569	15,569	15,569	
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	161	1.00	1.00	1.00	161	161	161	
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					\$220,598	\$220,598	\$220,598	
<b>VG/WATS/Metallic/Teleg. SBI Calculation:</b>								
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. 167  
Exhibit 2.2-2, Line 11  
Trans. 167  
Trans. 167  
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. 167  
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. 174  
Exhibit 3.2-15

Rate Elements	base period volumes 2006 A	prices at last PCI update B	current prices C	proposed prices D	revenue at last PCI update E = A * B	revenue at current prices F = A * C	revenue at proposed prices G = A * D	Index Calculation H
<b>VG/WATS/Metal/Teleg Service Category:</b>								
1 VG Channel Termination, 2 Wire	770	55.93	55.93	55.93	43,066	43,066	43,066	
2 VG Channel Termination, 4 Wire	1,612	69.00	69.00	69.00	111,228	111,228	111,228	
3 Metallic Channel Termination	0	63.00	63.00	63.00	0	0	0	
4 VG Channel Mileage Termination, per term.	1,681	30.00	30.00	30.00	50,430	50,430	50,430	
5 Metallic Channel Mileage Termination, per term.	0	35.00	35.00	35.00	0	0	0	
6 VG Channel Mileage Facility, per mile	53,687	0.29	0.29	0.29	15,569	15,569	15,569	
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	161	1.00	1.00	1.00	161	161	161	
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					\$220,598	\$220,598	\$220,598	
<b>VG/WATS/Metallic/Teleg. SBI Calculation:</b>								
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. 167  
Exhibit 2.2-2, Line 11  
Trans. 167  
Trans. 167  
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. 167  
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. 174  
Exhibit 3.2-16

Rate Elements	base period volumes 2006 A	prices at last PCI update B	current prices C	proposed prices D	revenue at last PCI update E = A * B	revenue at current prices F = A * C	revenue at proposed prices G = A * D	Index Calculation H
<b>Audio/Video Service Category:</b>								
1 PA Channel Termination mo 200-3500 HZ	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. 167	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. 167	48.5879
36 SBI Upper(t-1)	Trans. 167	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. 167	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. 174  
Exhibit 3.2-16

		base period volumes 2006 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. 174  
Exhibit 3.2-17

Rate Elements	base period volumes 2006 A	prices at last PCI update B	current prices C	proposed prices D	revenue at last PCI update E = A * B	revenue at current prices F = A * C	revenue at proposed prices G = A * D	Index Calculation H
<b>High Capacity/DDS Service Category:</b>								
<b>DS 1 Non-Density Zone:</b>								
DS1 Channel Termination	15,518	175.00	175.00	175.00	2,715,650	2,715,650	2,715,650	
DS1 Channel Mileage Termination	11,975	141.91	141.91	141.91	1,699,372	1,699,372	1,699,372	
DS1 Channel Mileage Facility	410,848	7.00	7.00	7.00	2,875,936	2,875,936	2,875,936	
DS1 Channel Termination NRC per termination	0	600.00	600.00	600.00	0	0	0	
DS1 Channel Termination NRC per order	0	130.36	130.36	130.36	0	0	0	
Mux DS1 to voice	87	263.00	263.00	263.00	22,881	22,881	22,881	
Mux DS1 to voice NRC	0	417.00	417.00	417.00	0	0	0	
Mux DS1 to DS0	0	263.00	263.00	263.00	0	0	0	
Mux DS1 to DS0 NRC	0	417.00	417.00	417.00	0	0	0	
Automatic Loop Transfer, per termination	0	143.05	143.05	143.05	0	0	0	
Clear Channel Capability	0	0.00	0.00	0.00	0	0	0	
Clear Channel Capability NRC	0	538.19	538.19	538.19	0	0	0	
SUB-TOTAL, DS1 Service					\$7,313,840	\$7,313,840	\$7,313,840	
<b>DS1 Subindex Calculation:</b>								
SBI(py) = SBI on last day of previous tariff year	Source / Comments:							79.3447
Proposed PCI (Non-Exogenous Only)	Trans. 167							48.5879
PCI(py) = PCI on last day of previous tariff year	Exhibit 2.2-2, Line 11							48.5879
SBI Upper(t-1)	Trans. 167							83.3120
Exogenous Change Targeted to Hi Cap	Exhibit 1.2-2, Line 14							0
Undesignated Exog. Chg for Special Access Basket	Exhibit 1.2-2, Line 17							0
Exogenous Cost Change factor for SBI	1 + (Line 18 / Exhibit 3.2-19Line 62 Col. E) + (Line 19 / Exhibit 3.2-19 Line 74 Col. E)							1.0000
SBI(t-1) = Immed. preceeding SBI	Trans. 167							79.3447
Sum[ V * P(t) / P(t-1) ] = SBI wtd. price ratio	Col. G Line 13 / Col. F Line 13							1.0000
SBI(t) = SBI(t-1)*Sum[V*P(t)/P(t-1)]	Line 21 * Line 22							79.3447
SBI Upper Limit	Line 14 * (Line 15 / Line 16) * 1.05							83.3120

Trans. 174  
Exhibit 3.2-18

Rate Element		base period volumes 2006	prices at last PCI update	current prices	proposed prices	revenue at last PCI update E = A * B	revenue at current prices F = A * C	revenue at proposed prices G = A * D	Index Calculation H
Rate Elements		A	B	C	D	E = A * B	F = A * C	G = A * D	H
<b>DS 3 Non-Density Zone:</b>									
1	DS3 Channel Termination	455	1,400.00	1,400.00	1,400.00	637,000	637,000	637,000	
2	DS3 Channel Mileage Termination	483	900.00	900.00	900.00	434,700	434,700	434,700	
3	DS3 Channel Mileage Facility	10,421	120.00	120.00	120.00	1,250,530	1,250,530	1,250,530	
4	DS3 Channel Termination NRC per termination	0	3,410.00	3,410.00	3,410.00	0	0	0	
5	DS3 Channel Termination NRC per order	0	415.00	415.00	415.00	0	0	0	
6	Mux DS3 to DS1	127	1,406.16	1,406.16	1,406.16	178,582	178,582	178,582	
7	Mux DS3 to DS1 NRC	0	1,297.00	1,297.00	1,297.00	0	0	0	
8	<b>SUB-Total, DS3 Service</b>					<b>\$2,500,812</b>	<b>\$2,500,812</b>	<b>\$2,500,812</b>	
<b>DS3 Subindex Calculation:</b>		<b>Source / Comments:</b>							
9	SBI(py) = SBI on last day of previous tariff year	Trans. 167							84.3780
10	Proposed PCI (Non-Exogenous Only)	Exhibit 2.2-2, Line 11							48.5879
11	PCI(py) = PCI on last day of previous tariff year	Trans. 167							48.5879
12	SBI Upper(t-1)	Trans. 167							88.5969
13	Exogenous Change Targeted to Hi Cap	Exhibit 1.2-2, Line 14							0
14	Undesignated Exog. Chg for Special Access Basket	Exhibit 1.2-2, Line 17							0
15	Exogenous Cost Change factor for SBI	1 + (Line 13 / Exhibit 3.2-19Line 62 Col. E) + (Line 14 / Exhibit 3.2-19 Line 74 Col. E)							1.0000
16	SBI(t-1) = Immed. preceeding SBI	Trans. 167							84.3780
17	Sum[ V * P(t) / P(t-1) ] = SBI wtd. price ratio	Col. G Line 8 / Col. F Line 8							1.0000
18	SBI(t) = SBI(t-1)*Sum[V*P(t)/P(t-1)]	Line 16 * Line 17							84.3780
19	SBI Upper Limit	Line 9 * (Line 10 / Line 11) * 1.05							88.5969

**Citizens Telecommunications Companies - Group #2**

Special Access Basket

Rate Element Detail

Trans. 174  
Exhibit 3.2-19

Rate Elements	base period volumes 2006 A	prices at last PCI update B	current prices C	proposed prices D	revenue at last PCI update E = A * B	revenue at current prices F = A * C	revenue at proposed prices G = A * D	Index Calculation H
<b>DDS &amp; Other</b>								
1 DDS Channel Termination 2.4 Kbps	0	70.75	70.75	70.75	0	0	0	
2 DDS Channel Termination 4.8 Kbps	0	70.75	70.75	70.75	0	0	0	
3 DDS Channel Termination 9.6 Kbps	100	70.75	70.75	70.75	7,075	7,075	7,075	
4 DDS Channel Termination 19.2 Kbps	0	70.75	70.75	70.75	0	0	0	
5 DDS Channel Termination 56 Kbps	4,220	70.75	70.75	70.75	298,565	298,565	298,565	
6 DDS Channel Termination 64 Kbps	159	70.75	70.75	70.75	11,249	11,249	11,249	
7 OC-3 Channel Termination	4	3,200.00	3,200.00	3,200.00	12,800	12,800	12,800	
8 OC-3c Channel Termination	0	3,000.00	3,000.00	3,000.00	0	0	0	
9 DDS Channel Mileage Termination 2.4 Kbps	0	38.50	38.50	38.50	0	0	0	
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	88	38.50	38.50	38.50	3,388	3,388	3,388	
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	3,969	65.00	65.00	65.00	257,985	257,985	257,985	
14 DDS Channel Mileage Termination 64 Kbps	186	65.00	65.00	65.00	12,090	12,090	12,090	
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	4	2,000.00	2,000.00	2,000.00	8,000	8,000	8,000	
17 DDS Channel Mileage Facility 2.4 Kbps	0	0.35	0.35	0.35	0	0	0	
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	1,410	0.35	0.35	0.35	494	494	494	
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	107,627	0.65	0.65	0.65	69,958	69,958	69,958	
22 DDS Channel Mileage Facility 64 Kbps	2,989	0.65	0.65	0.65	1,943	1,943	1,943	
23 OC-3 Channel Mileage Facility	12	280.00	280.00	280.00	3,226	3,226	3,226	
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. 174  
Exhibit 3.2-19

		base period volumes 2006	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	<b>SUB-TOTAL, Other High Cap &amp; DDS</b>					<b>\$686,772</b>	<b>\$686,772</b>	<b>\$686,772</b>	
62	<b>SUB-TOTAL, High Capacity/DDS</b>					<b>\$10,501,424</b>	<b>\$10,501,424</b>	<b>\$10,501,424</b>	
	<b>High Cap/DDS SBI Calculation:</b>		<b>Source / Comments:</b>						
63	SBI(py) = SBI on last day of previous tariff year		Trans. 167						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. 167						48.5879
66	SBI Upper(t-1)		Trans. 167						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. 167						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	<b>GRAND TOTAL, Special Access Basket</b>					<b>\$10,722,022</b>	<b>\$10,722,022</b>	<b>\$10,722,022</b>	
	<b>Special Access Basket API Calculation:</b>		<b>Source / Comments:</b>						
75	API(t-1) = Immediately Preceeding API		Trans. 167						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. 174  
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.	195,969	4.17	4.17	4.17	4.17	\$817,965	\$817,965	\$817,791	\$817,791
2 EUCL - Lifeline	2,488	4.17	4.17	4.17	4.17	\$10,385	\$10,385	\$10,383	\$10,383
3 EUCL - Secondary Residence	6,215	4.17	4.17	4.17	4.17	\$25,941	\$25,941	\$25,936	\$25,936
4 EUCL - BRI ISDN	0	4.17	4.17	4.17	4.17	\$0	\$0	\$0	\$0
5 EUCL - MLB & Centrex incl. Coin, excl. BRI ISDN	29,260	9.20	9.20	9.20	9.20	\$269,192	\$269,192	\$269,192	\$269,192
6 EUCL - PRI ISDN	0	46.00	46.00	46.00	46.00	\$0	\$0	\$0	\$0
7 EUCL - Special Access Surcharge	0	25.00	25.00	25.00	25.00	\$0	\$0	\$0	\$0
8 Port - BRI ISDN	0	0.00	0.00	0.00	0.00	\$0	\$0	\$0	\$0
9 Port - PRI ISDN	0	0.00	0.00	0.00	0.00	\$0	\$0	\$0	\$0
10 Subtotal EUCL Lines or Revenue	233,932					\$1,123,483	\$1,123,483	\$1,123,301	\$1,123,301
11 PICC - MLB incl. Coin	26,560	4.31	4.31	4.31	4.31	\$114,474	\$114,474	\$114,474	\$114,474
12 PICC - Centrex (groups of 9+ lines)	835	0.48	0.48	0.48	0.48	\$400	\$400	\$400	\$400
13 PICC - Centrex (groups of 8 lines)	64	0.54	0.54	0.54	0.54	\$34	\$34	\$34	\$34
14 PICC - Centrex (groups of 7 lines)	63	0.62	0.62	0.62	0.62	\$39	\$39	\$39	\$39
15 PICC - Centrex (groups of 6 lines)	24	0.72	0.72	0.72	0.72	\$17	\$17	\$17	\$17
16 PICC - Centrex (groups of 5 lines)	135	0.86	0.86	0.86	0.86	\$116	\$116	\$116	\$116
17 PICC - Centrex (groups of 4 lines)	96	1.08	1.08	1.08	1.08	\$103	\$103	\$103	\$103
18 PICC - Centrex (groups of 3 lines)	411	1.44	1.44	1.44	1.44	\$590	\$590	\$590	\$590
19 PICC - Centrex (groups of 2 lines)	296	2.16	2.16	2.16	2.16	\$638	\$638	\$638	\$638
20 PICC - PRI ISDN	0	21.55	21.55	21.55	21.55	\$0	\$0	\$0	\$0
21 Subtotal PICC Lines or Revenue	28,484					\$116,412	\$116,412	\$116,412	\$116,412
22 CCL Premium Terminating MOU	27,018,580	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	7,844,104	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	34,862,684					\$0	\$0	\$0	\$0
27 Total CMT Basket Revenues excluding USAC Receipts						\$1,239,895	\$1,239,895	\$1,239,713	\$1,239,713
28 USAC Receipts	233,932					\$0	\$0	\$0	\$0
29 CMT per line Revenues						\$1,239,895	\$1,239,895	\$1,239,713	\$1,239,713
30 Other CMT revenues						\$0	\$0	\$0	\$0
31 Total CMT Basket Revenues including USAC Receipts						\$1,239,895	\$1,239,895	\$1,239,713	\$1,239,713
32 Pooling Revenues Included in CMT per line Revenues								\$263,500	\$263,500
33 Total CMT Lines/CMT Rev. Per Line Excl. Pooling	233,932							4.173062	4.173062



**Citizens Telecommunications Companies - Group #3**

CMT Basket

USAC Support Detail

Trans. 174  
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	204,672	0.0000	0.0000	0	0
2	Total Residence & Single Line Business		204,672			0	0
3	Multiline Business Ogden Telephone	CTOG	29,260	0.0000	0.0000	0	0
4	Total Multiline Business		29,260			0	0
5	Total for Tariff Unit		233,932			0	0

Trans. 174  
Exhibit 3.3-3

Exhibit 3.3-3

	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
<b>Local Switching Service Category:</b>								
1 LS1 Premium Local Switching per Minute	37,114	0.00709489	0.00709489	0.00709489	263	263	263	
2 LS2 Premium Local Switching per Minute	34,825,570	0.00709489	0.00709489	0.00709489	247,084	247,084	247,084	
3 Non Premium Local Switching per Minute	0	0.00709489	0.00709489	0.00709489	0	0	0	
4 Switched 56Kpbs	0	0.01600500	0.01600500	0.01600500	0	0	0	
5 Network Blocking - per Blocked Call (FGB, FGC, FGD &	0	0.03590000	0.03590000	0.03590000	0	0	0	
6 Carrier Identification Parameter, per trunk group	0	50.00	50.00	50.00	0	0	0	
7 Carrier Identification Parmeter NRC	0	65.00	65.00	65.00	0	0	0	
8 IC CIC Consolidation Charge	0	0.00	0.00	0.00	0	0	0	
9 Operator Transfer Service	0	0.20	0.20	0.20	0	0	0	
10 NXX Translation NRC, per order	0	221.00	221.00	221.00	0	0	0	
11 500 NXX Translation per End Office	0	221.00	221.00	221.00	0	0	0	
12 900 Blocking--Residence--Add Blocking	0	11.20	11.20	11.20	0	0	0	
13 900 Blocking--Residence--Remove Blocking	0	0.00	0.00	0.00	0	0	0	
14 900 Blocking--Business--Add Blocking	0	11.20	11.20	11.20	0	0	0	
15 900 Blocking--Business--Remove Blocking	0	0.00	0.00	0.00	0	0	0	
16 International Blocking	0	19.95	19.95	19.95	0	0	0	
17 SUB-TOTAL, Local Switching					\$247,347	\$247,347	\$247,347	
<b>SBI Calculation:</b>								
<b>Source / Comments:</b>								
18 SBI(py) = SBI on last day of previous tariff year	Trans. 167							44.3275
19 Proposed PCI (Non-Exogenous Only)	Exhibit 2.3-2, Line 11							40.7959
20 PCI(py) = PCI on last day of previous tariff year	Trans. 167							40.7959
21 SBI Upper(t-1)	Trans. 167							46.5439
22 ATS Targeting to Switching	Exhibit 1.3-3, Line 1							0
23 Exogenous Cost Change factor for SBI	1 + (Line 22 / Line 17 Col. E)							1.0000
24 SBI(t-1) = Immed. preceeding SBI	Trans. 167							44.3275
25 Sum[ V * P(t) / P(t-1) ] = SBI wtd. price ratio	Col. G Line 17 / Col. F Line 17							1.0000
26 SBI(t) = SBI(t-1)*Sum[V*P(t)/P(t-1)]	Line 24 * Line 25							44.3275
27 SBI Upper Limit	Line 18 * (Line 19 / Line 20) * 1.05							46.5439

**Citizens Telecommunications Companies - Group #3**

Traffic Sensitive Basket

Rate Element Detail

Trans. 174

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
<b>Information Services Category:</b>								
1 Information Surcharge--Premium	0	0.00000000	0.00000000	0.00000000	0	0	0	
2 Information Surcharge--Non Premium	0	0.00000000	0.00000000	0.00000000	0	0	0	
3 SUB-TOTAL, Information					\$0	\$0	\$0	
<b>SBI Calculation:</b>								
4 SBI(py) = SBI on last day of previous tariff year								0.0000
5 Proposed PCI (Non-Exogenous Only)								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. 167

Exhibit 2.3-2, Line 11

Trans. 167

Trans. 167

Exhibit 1.3-3, Line 2

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

Trans. 167

Col. G Line 3 / Col. F Line 3

Line 10 \* Line 11

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

Trans. 174  
Exhibit 3.3-5

Exhibit 3.3-5

Exhibit 3.3-5

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
<b>800 Data Base - Vertical Features</b>									
1	no services currently provided					0	0	0	
2	<b>SUB-TOTAL, 800 DB Vertical Features</b>					<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	
<b>SBI Calculation:</b>		<b>Source / Comments:</b>							
3	SBI(py) = SBI on last day of previous tariff year	Trans. 167							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. 167							40.7959
6	SBI Upper(t-1)	Trans. 167							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. 167							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. 174  
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. 167								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. 167								40.7959
7	SBI Upper(t-1)	Trans. 167								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. 167								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. 174

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
<b>Billing Name &amp; Address</b>								
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	
<b>SBI Calculation:</b>								
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. 167

Exhibit 2.3-2, Line 11

Trans. 167

Trans. 167

Exhibit 1.3-2, Line 8

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

Trans. 167

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

Rate Element Detail		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					
Trunk Ports										
1	Shared DS1 Port Charge - per MOU	23,315,256	0.00100000	0.00100000	0.00100000	23,315	23,315	23,315		
2	Multiplexers - (Trunk Side of End Office) - per MOU	23,315,313	0.00020000	0.00020000	0.00020000	4,663	4,663	4,663		
3	Dedicated VG (DSO) Port Charge	0.00	7.39	7.39	7.39	0	0	0		
4	Dedicated DS1 Port Charge	53.76	177.19	177.19	177.19	9,526	9,526	9,526		
5	Dedicated DS3 Port Charge	0.00	4,961.53	4,961.53	4,961.53	0	0	0		
6	SUB-TOTAL, Trunk Ports					\$37,504	\$37,504	\$37,504		
SBI Calculation:		Source / Comments:								
7	SBI(py) = SBI on last day of previous tariff year	Trans. 167								74.6735
8	Proposed PCI (Non-Exogenous Only)	Exhibit 2.3-2, Line 11								40.7959
9	PCI(py) = PCI on last day of previous tariff year	Trans. 167								40.7959
10	SBI Upper(t-1)	Trans. 167								78.4072
11	ATS Targeting to Trunk Ports	Exhibit 1.3-3, Line 3								0
12	Exogenous Cost Change factor for SBI	1 + (Line 11 / Line 6 Col. E)								1.0000
13	SBI(t-1) = Immed. preceeding SBI	Trans. 167								74.6735
14	Sum[ V * P(t) / P(t-1) ] = SBI wtd. price ratio	Col. G Line 6 / Col. F Line 6								1.0000
15	SBI(t) = SBI(t-1)*Sum[V*P(t)/P(t-1)]	Line 13 * Line 14								74.6735
16	SBI Upper Limit	Line 7 * (Line 8 / Line 9) * 1.05								78.4072

**Citizens Telecommunications Companies - Group #3**

Traffic Sensitive Basket

Rate Element Detail

Trans. 174

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
<b>STP Ports</b>								
1 no services currently provided					0	0	0	
2 SUB-TOTAL, STP Ports					\$0	\$0	\$0	
<b>SBI Calculation:</b>								
3 SBI(py) = SBI on last day of previous tariff year		<b>Source / Comments:</b>						0.0000
4 Proposed PCI (Non-Exogenous Only)		Trans. 167						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. 167						0.0000
7 ATS Targeting to STP Ports		Trans. 167						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. 167						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					\$284,851	\$284,851	\$284,851	
<b>Traffic Sensitive Basket API Calculation:</b>								
14 API(t-1) = Immediately Preceeding API		<b>Source / Comments:</b>						40.7955
15 [SUM (v)*(P(t)/P(t-1))] = API wtd. price ratio		Trans. 167						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						



Trans. 174  
Exhibit 3.3-10

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
<b>Tandem Switched Transport Service Category:</b>								
Termination - per Termination, per minute	37,432,655	0.00050000	0.00050000	0.00050000	18,716	18,716	18,716	
Facility - per Mile, per minute	160,212,400	0.00005000	0.00005000	0.00005000	8,011	8,011	8,011	
Tandem Switching per minute	0	0.00000000	0.00000000	0.00000000	0	0	0	
Shared Mux DS3 to DS1, per MOU	0	0.00054000	0.00054000	0.00054000	0	0	0	
Voice Grade Tandem Trunk Port	0.00	7.39	7.39	7.39	0	0	0	
DS1 Tandem Trunk Port	0.00	177.19	177.19	177.19	0	0	0	
DS3 Tandem Trunk Port	0.00	4,961.53	4,961.53	4,961.53	0	0	0	
<b>SUB-TOTAL, Tandem Switched Transport</b>					<b>\$26,727</b>	<b>\$26,727</b>	<b>\$26,727</b>	
<b>Tandem Switched Transport SBI Calculation:</b>								
SBI(py) = SBI on last day of previous tariff year	Trans. 167							60.4299
Proposed PCI (Non-Exogenous Only)	Exhibit 2.3-2, Line 11							24.6757
PCI(py) = PCI on last day of previous tariff year	Trans. 167							24.6757
SBI Upper(t-1)	Trans. 167							61.6385
ATS Targeting to Tandem Transport	Exhibit 1.3-3, Line 6							0
Exogenous Cost Change factor for SBI	1 + (Line 13 / Line 8 Col. E)							1.0000
SBI(t-1) = Immed. preceeding SBI	Trans. 167							60.4299
Sum[ V * P(t) / P(t-1) ] = SBI wtd. price ratio	Col. G Line 8 / Col. F Line 8							1.0000
SBI(t) = SBI(t-1)*Sum[V*P(t)/P(t-1)]	Line 15 * Line 16							60.4299
SBI Upper Limit	Line 9 * (Line 10 / Line 11) * 1.02							61.6385

Trans. 174  
Exhibit 3.3-11

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
<b>Voice Grade Service Category: Non-Density Zone</b>									
1	VG Entrance facility -- 2 Wire	0.00	12.41	12.41	12.41	0	0	0	
2	VG Entrance facility -- 4 Wire	0.00	19.98	19.98	19.98	0	0	0	
3	VG Direct Trunked Termination	0.00	16.79	16.79	16.79	0	0	0	
4	VG Direct Trunked Facility	0.00	3.00	3.00	3.00	0	0	0	
5	VG Entrance Facility -- NRC	0	250.00	250.00	250.00	0	0	0	
6	VG Dir Tr. Transport, per 24 Trunks Activated	0	50.90	50.90	50.90	0	0	0	
7	VG Dir. Trk. Transport Activated, per service order	0	110.00	110.00	110.00	0	0	0	
8	SUB-TOTAL, Voice Grade					\$0	\$0	\$0	
<b>Voice Grade SBI Calculation:</b>		<b>Source / Comments:</b>							
9	SBI(py) = SBI on last day of previous tariff year	Trans. 167							0.0000
10	Proposed PCI (Non-Exogenous Only)	Exhibit 2.3-2, Line 11							24.6757
11	PCI(py) = PCI on last day of previous tariff year	Trans. 167							24.6757
12	SBI Upper(t-1)	Trans. 167							0.0000
13	ATS Targeting to Voice Grade	Exhibit 1.3-3, Line 7							0
14	Exogenous Cost Change factor for SBI	1 + (Line 13 / Line 8 Col. E)							1.0000
15	SBI(t-1) = Immed. preceeding SBI	Trans. 167							0.0000
16	Sum[ V * P(t) / P(t-1) ] = SBI wtd. price ratio	Col. G Line 8 / Col. F Line 8							1.0000
17	SBI(t) = SBI(t-1)*Sum[V*P(t)/P(t-1)]	Line 15 * Line 16							0.0000
18	SBI Upper Limit	Line 9 * (Line 10 / Line 11) * 1.05							0.0000

Trans. 174  
Exhibit 3.3-12

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	24.00	91.72	91.72	91.72	2,201	2,201	2,201		
2	DS1 Direct Trunked Termination	53.76	100.74	100.74	100.74	5,416	5,416	5,416		
3	DS1 Direct Trunked Facility	155.92	39.07	39.07	39.07	6,092	6,092	6,092		
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					\$13,709	\$13,709	\$13,709		
DS1 Subindex Calculation:		Source / Comments:								
7	SBI(py) = SBI on last day of previous tariff year	Trans. 167								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. 167								24.6757
10	SBI Upper(t-1)	Trans. 167								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. 167								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. 174  
Exhibit 3.3-13

Exhibit 3.3-13

Rate Element		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
<b>DS 3 Non-Density Zone:</b>									
1	DS3 Entrance facility	0				0	0	0	
2	DS3 Direct Trunked Termination	0				0	0	0	
3	DS3 Direct Trunked Facility	0				0	0	0	
4	Mux DS3 to DS1, per month	0.00	1,406.16	1,406.16	1,406.16	0	0	0	
5	Mux DS3 to DS1 -- NRC	0.00	1,297.00	1,297.00	1,297.00	0	0	0	
6	DS3 Entrance Facility -- NRC	0				0	0	0	
7	DS3 Dir Tr. Transport, per 24 Trunks Activated	0	50.90	50.90	50.90	0	0	0	
8	DS3 Dir. Trk. Transport Activated, per service order	0				0	0	0	
9	SUB-Total, DS3 Service					\$0	\$0	\$0	
<b>DS3 Subindex Calculation:</b>		<b>Source / Comments:</b>							
10	SBI(py) = SBI on last day of previous tariff year	Trans. 167 0.0000							
11	Proposed PCI (Non-Exogenous Only)	Exhibit 2.3-2, Line 11 24.6757							
12	PCI(py) = PCI on last day of previous tariff year	Trans. 167 24.6757							
13	SBI Upper(t-1)	Trans. 167 0.00000							
14	ATS Targeting to DS3	Exhibit 1.3-3, Line 9 0							
15	Exogenous Cost Change factor for SBI	1 + (Line 14 / Line 9 Col. E) 1.0000							
16	SBI(t-1) = Immed. preceeding SBI	Trans. 167 0.0000							
17	Sum[ V * P(t) / P(t-1) ] = SBI wtd. price ratio	Col. G Line 9 / Col. F Line 9 1.0000							
18	SBI(t) = SBI(t-1)*Sum[V*P(t)/P(t-1)]	Line 16 * Line 17 0.0000							
19	SBI Upper Limit	Line 10 * (Line 11 / Line 12) * 1.05 0.0000							

### Trunking Basket Rate Element Detail

	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
<b>Other</b>								
no services currently provided					0	0	0	
SUB-TOTAL, Other High Cap					\$0	\$0	\$0	
SUB-TOTAL, High Capacity & Other					\$13,709	\$13,709	\$13,709	
<b>High Cap &amp; Other SBI Calculation:</b>		<b>Source / Comments:</b>						
SBI(py) = SBI on last day of previous tariff year		Trans. 167						100.0000
Proposed PCI (Non-Exogenous Only)		Exhibit 2.3-2, Line 11						24.6757
PCI(py) = PCI on last day of previous tariff year		Trans. 167						24.6757
SBI Upper(t-1)		Trans. 167						105.0000
ATS Targeting to High Capacity		Exhibit 1.3-3, Sum of Lines 8..10						0
Exogenous Cost Change factor for SBI		1 + (Line 8 / Line 3 Col. E)						1.0000
SBI(t-1) = Immed. preceeding SBI		Trans. 167						100.0000
Sum[ V * P(t) / P(t-1) ] = SBI wtd. price ratio		Col. G Line 3 / Col. F Line 3						1.0000
SBI(t) = SBI(t-1)*Sum[V*P(t)/P(t-1)]		Line 10 * Line 11						100.0000
SBI Upper Limit		Line 4 * (Line 5 / Line 6) * 1.05						105.0000
GRAND TOTAL, Trunking Basket					\$40,436	\$40,436	\$40,436	
<b>Trunking Basket API Calculation:</b>		<b>Source / Comments:</b>						
API(t-1) = Immediately Preceeding API		Trans. 167						24.6755
[SUM (v) * ( P(t) / P(t-1) )] = API wtd.price ratio		Col. G Line 14 / Col. F Line 14						1.0000
API(t) = API(t-1) * [SUM(v) * (P(t)/P(t-1))]		Line 15 * Line 16						24.6755

Trans. 174  
Exhibit 3.3-15

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Rate Elements

VG/WATS/Metallic/Teleg. SBI Calculation:		Source / Comments:	
16	SBI(py) = SBI on last day of previous tariff year	Trans. 167	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. 167	76.8928
19	SBI Upper(t-1)	Trans. 167	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. 167	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. 174  
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
<b>Audio/Video Service Category:</b>								
1 no services currently provided					0	0	0	
2 SUB-TOTAL, Audio/Video					\$0	\$0	\$0	
<b>Audio/Video SBI Calculation:</b>								
3 SBI(py) = SBI on last day of previous tariff year		<b>Source / Comments:</b>						0.0000
4 Proposed PCI (Non-Exogenous Only)		Trans. 167						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. 167						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. 167						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. 174  
Exhibit 3.3-17

Rate Element Details		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	
High Capacity/DDS Service Category: DS 1 Non-Density Zone:										
1	DS1 Channel Termination	1,227	150.00	150.00	150.00	184,050	184,050	184,050		
2	DS1 Channel Mileage Termination	1,115	60.00	60.00	60.00	66,900	66,900	66,900		
3	DS1 Channel Mileage Facility	3,386	18.27	18.27	18.27	61,870	61,870	61,870		
4	DS1 Channel Termination NRC per termination	0	415.00	415.00	415.00	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	0	263.00	263.00	263.00	0	0	0		
7	Mux DS1 to voice NRC	0	417.00	417.00	417.00	0	0	0		
8	Mux DS1 to DS0	0	263.00	263.00	263.00	0	0	0		
9	Mux DS1 to DS0 NRC	0	417.00	417.00	417.00	0	0	0		
10	SUB-TOTAL, DS1 Service					\$312,820	\$312,820	\$312,820		
DS1 Subindex Calculation:		Source / Comments:								
11	SBI(py) = SBI on last day of previous tariff year	Trans. 167								85.3771
12	Proposed PCI (Non-Exogenous Only)	Exhibit 2.3-2, Line 11								76.8928
13	PCI(py) = PCI on last day of previous tariff year	Trans. 167								76.8928
14	SBI Upper(t-1)	Trans. 167								89.6460
15	Exogenous Change Targeted to Hi Cap	Exhibit 1.3-2, Line 14								0
16	Undesignated Exog. Chg for Special Access Basket	Exhibit 1.3-2, Line 17								0
17	Exogenous Cost Change factor for SBI	1 + (Line 15 / Exhibit 3.3-19Line 51 Col. E) + (Line 16 / Exhibit 3.3-19 Line 63 Col. E)								1.0000
18	SBI(t-1) = Immed. preceeding SBI	Trans. 167								85.3771
19	Sum[ V * P(t) / P(t-1) ] = SBI wtd. price ratio	Col. G Line 10 / Col. F Line 10								1.0000
20	SBI(t) = SBI(t-1)*Sum[V*P(t)/P(t-1)]	Line 18 * Line 19								85.3771
21	SBI Upper Limit	Line 11 * (Line 12 / Line 13) * 1.05								89.6460



Trans. 174  
Exhibit 3.3-18

Exhibit 3.3-18

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
<b>DS 3 Non-Density Zone:</b>								
1 DS3 Channel Termination	24	1,200.00	1,200.00	1,200.00	28,800	28,800	28,800	
2 DS3 Channel Mileage Termination	24	850.00	850.00	850.00	20,400	20,400	20,400	
3 DS3 Channel Mileage Facility	35	98.00	98.00	98.00	3,446	3,446	3,446	
4 DS3 Channel Termination NRC per termination	0	3,410.00	3,410.00	3,410.00	0	0	0	
5 DS3 Channel Termination NRC per order	0	415.00	415.00	415.00	0	0	0	
6 Mux DS3 to DS1	0	1,406.16	1,406.16	1,406.16	0	0	0	
7 Mux DS3 to DS1 NRC	0	1,297.00	1,297.00	1,297.00	0	0	0	
8 SUB-Total, DS3 Service					\$52,646	\$52,646	\$52,646	
<b>DS3 Subindex Calculation:</b>		<b>Source / Comments:</b>						
9 SBI(py) = SBI on last day of previous tariff year		Trans. 167 82.5915						
10 Proposed PCI (Non-Exogenous Only)		Exhibit 2.3-2, Line 11 76.8928						
11 PCI(py) = PCI on last day of previous tariff year		Trans. 167 76.8928						
12 SBI Upper(t-1)		Trans. 167 86.7210						
13 Exogenous Change Targeted to Hi Cap		Exhibit 1.3-2, Line 14 0						
14 Undesignated Exog. Chg for Special Access Basket		Exhibit 1.3-2, Line 17 0						
15 Exogenous Cost Change factor for SBI		1 + (Line 13 / Exhibit 3.3-19Line 51 Col. E) + (Line 14 / Exhibit 3.3-19 Line 63 Col. E) 1.0000						
16 SBI(t-1) = Immed. preceeding SBI		Trans. 167 82.5915						
17 Sum[ V * P(t) / P(t-1) ] = SBI wtd. price ratio		Col. G Line 8 / Col. F Line 8 1.0000						
18 SBI(t) = SBI(t-1)*Sum[V*P(t)/P(t-1)]		Line 16 * Line 17 82.5915						
19 SBI Upper Limit		Line 9 * (Line 10 / Line 11) * 1.05 86.7210						

**Citizens Telecommunications Companies - Group #3**

Special Access Basket

Rate Element Detail

Trans. 174  
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
<b>DDS &amp; Other</b>								
1 DDS Channel Termination 2.4 Kbps	0	23.05	23.05	23.05	0	0	0	
2 DDS Channel Termination 4.8 Kbps	0	23.05	23.05	23.05	0	0	0	
3 DDS Channel Termination 9.6 Kbps	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	276	23.05	23.05	23.05	6,362	6,362	6,362	
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	276	33.60	33.60	33.60	9,274	9,274	9,274	
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	844	6.00	6.00	6.00	5,062	5,062	5,062	
22 DDS Channel Mileage Facility 64 Kbps	0	6.00	6.00	6.00	0	0	0	
23 OC-3 Channel Mileage Facility	0	280.00	280.00	280.00	0	0	0	
24 OC-3c Channel Mileage Facility	0	280.00	280.00	280.00	0	0	0	
25 DDS Channel Termination 2.4 Kbps NRC	0	250.00	250.00	250.00	0	0	0	
26 DDS Channel Termination 4.8 Kbps NRC	0	250.00	250.00	250.00	0	0	0	
27 DDS Channel Termination 9.6 Kbps NRC	0	250.00	250.00	250.00	0	0	0	
28 DDS Channel Termination 19.2 Kbps NRC	0	250.00	250.00	250.00	0	0	0	
29 DDS Channel Termination 56 Kbps NRC	0	250.00	250.00	250.00	0	0	0	
30 DDS Channel Termination 64 Kbps NRC	0	250.00	250.00	250.00	0	0	0	
31 DDS Channel Termination NRC per order	0	110.00	110.00	110.00	0	0	0	
32 OC-3 to DS3 Multiplexing	0	1,500.00	1,500.00	1,500.00	0	0	0	
33 OC-3 to DS1 Multiplexing	0	1,800.00	1,800.00	1,800.00	0	0	0	
34 OC-3 to DS3 Multiplexing NRC	0	1,297.00	1,297.00	1,297.00	0	0	0	
35 OC-3 to DS1 Multiplexing NRC	0	1,297.00	1,297.00	1,297.00	0	0	0	
36 NID Replacement NRC	0	99.00	99.00	99.00	0	0	0	
32 Service Date Change - NRC	0	150.00	150.00	150.00	0	0	0	
33 Design Change Charge - NRC	0	150.00	150.00	150.00	0	0	0	
34 Cancellation Charge - NRC	0	402.75	402.75	402.75	0	0	0	
35 Add'l Engineering, per 1/2 hour, Basic	0	35.00	35.00	35.00	0	0	0	
36 Add'l Engineering, per 1/2 hour, Overtime	0	52.50	52.50	52.50	0	0	0	
37 Add'l Engineering, per 1/2 hour, Premium	0	70.00	70.00	70.00	0	0	0	
38 Add'l Labor, per 1/2 hour per technician, Basic	0	23.51	23.51	23.51	0	0	0	
39 Add'l Labor, per 1/2 hour per technician, Overtime	0	35.27	35.27	35.27	0	0	0	
40 Add'l Labor, per 1/2 hour per technician, Premium	0	47.02	47.02	47.02	0	0	0	
41 Add'l Testing, per 1/2 hour per technician, Basic	0	23.51	23.51	23.51	0	0	0	

### Rate Element Detail

Exhibit 3.3-19

		base period volumes 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
42	Add'l Testing, per 1/2 hour per technician, Overtime	0	35.27	35.27	35.27	0	0	0	
43	Add'l Testing, per 1/2 hour per technician, Premium	0	47.02	47.02	47.02	0	0	0	
44	Standby, per 1/2 hour per technician, Basic	0	23.51	23.51	23.51	0	0	0	
45	Standby, per 1/2 hour per technician, Overtime	0	35.27	35.27	35.27	0	0	0	
46	Standby, per 1/2 hour per technician, Premium	0	47.02	47.02	47.02	0	0	0	
47	Programming, per 1/2 hour per programmer, Basic	0	23.51	23.51	23.51	0	0	0	
48	Programming, per 1/2 hour per programmer, Overtime	0	35.27	35.27	35.27	0	0	0	
49	Programming, per 1/2 hour per programmer, Premium	0	47.02	47.02	47.02	0	0	0	
50	SUB-TOTAL, Other High Cap & DDS					\$21,330	\$21,330	\$21,330	
51	SUB-TOTAL, High Capacity/DDS					\$386,795	\$386,795	\$386,795	
	<b>High Cap/DDS SBI Calculation:</b>		<b>Source / Comments:</b>						
52	SBI(py) = SBI on last day of previous tariff year		Trans. 167						87.8343
53	Proposed PCI (Non-Exogenous Only)		Exhibit 2.3-2, Line 11						76.8928
54	PCI(py) = PCI on last day of previous tariff year		Trans. 167						76.8928
55	SBI Upper(t-1)		Trans. 167						92.2260
56	Exogenous Change Targeted to Hi Cap		Exhibit 1.3-2, Line 14						0
57	Undesignated Exog. Chg for Special Access Basket		Exhibit 1.3-2, Line 17						0
58	Exogenous Cost Change factor for SBI		1 + (Line 56 / Line 51 Col. E) + (Line 57 / Line 63 Col. E)						1.0000
59	SBI(t-1) = Immed. preceeding SBI		Trans. 167						87.8343
60	Sum[ V * P(t) / P(t-1) ] = SBI wtd. price ratio		Col. G Line 51 / Col. F Line 51						1.0000
61	SBI(t) = SBI(t-1)*Sum[V*P(t)/P(t-1)]		Line 59 * Line 60						87.8343
62	SBI Upper Limit		Line 52 * (Line 53 / Line 54) * 1.05						92.2260
63	GRAND TOTAL, Special Access Basket					\$389,586	\$389,586	\$389,586	
	<b>Special Access Basket API Calculation:</b>		<b>Source / Comments:</b>						
64	API(t-1) = Immediately Preceeding API		Trans. 167						76.8903
65	[SUM (v) * ( P(t) / P(t-1) )] = API wtd.price ratio		Col. G Line 63 / Col. F Line 63						1.0000
66	API(t) = API(t-1) * [SUM(v) * (P(t)/P(t-1))]		Line 64 * Line 65						76.8900

**Citizens Telecommunications Companies - Group #4**

CMT Basket

Rate Element Detail

Trans. 174

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.	2,423,244	6.50	6.50	6.50	6.50	\$15,751,086	\$15,751,086	\$15,751,086	\$15,751,086
2 EUCL - Lifeline	77,971	6.50	6.50	6.50	6.50	\$506,812	\$506,812	\$506,812	\$506,812
3 EUCL - Secondary Residence	103,630	7.00	7.00	7.00	7.00	\$725,410	\$725,410	\$725,410	\$725,410
4 EUCL - BRI ISDN	1,021	7.00	7.00	7.00	7.00	\$7,147	\$7,147	\$7,147	\$7,147
5 EUCL - MLB & Centrex incl. Coin, excl. BRI ISDN	627,595	9.20	9.20	9.20	9.20	\$5,773,874	\$5,773,874	\$5,773,874	\$5,773,874
6 EUCL - PRI ISDN	448	46.00	46.00	46.00	46.00	\$20,608	\$20,608	\$20,608	\$20,608
7 EUCL - Special Access Surcharge	254	25.00	25.00	25.00	25.00	\$6,350	\$6,350	\$6,350	\$6,350
8 Port - BRI ISDN	1,021	2.00	2.00	2.00	2.00	\$2,042	\$2,042	\$2,042	\$2,042
9 Port - PRI ISDN	448	9.56	9.56	9.56	9.56	\$4,283	\$4,283	\$4,283	\$4,283
10 Subtotal EUCL Lines or Revenue	3,235,701					\$22,797,611	\$22,797,611	\$22,797,611	\$22,797,611
11 PICC - MLB incl. Coin	516,121	4.31	4.31	4.31	4.31	\$2,224,482	\$2,224,482	\$2,224,482	\$2,224,482
12 PICC - Centrex (groups of 9+ lines)	30,675	0.48	0.48	0.48	0.48	\$14,690	\$14,690	\$14,690	\$14,690
13 PICC - Centrex (groups of 8 lines)	2,712	0.54	0.54	0.54	0.54	\$1,461	\$1,461	\$1,461	\$1,461
14 PICC - Centrex (groups of 7 lines)	3,729	0.62	0.62	0.62	0.62	\$2,296	\$2,296	\$2,296	\$2,296
15 PICC - Centrex (groups of 6 lines)	4,444	0.72	0.72	0.72	0.72	\$3,192	\$3,192	\$3,192	\$3,192
16 PICC - Centrex (groups of 5 lines)	6,004	0.86	0.86	0.86	0.86	\$5,175	\$5,175	\$5,175	\$5,175
17 PICC - Centrex (groups of 4 lines)	6,561	1.08	1.08	1.08	1.08	\$7,069	\$7,069	\$7,069	\$7,069
18 PICC - Centrex (groups of 3 lines)	7,358	1.44	1.44	1.44	1.44	\$10,571	\$10,571	\$10,571	\$10,571
19 PICC - Centrex (groups of 2 lines)	5,692	2.16	2.16	2.16	2.16	\$12,266	\$12,266	\$12,266	\$12,266
20 PICC - PRI ISDN	257	21.55	21.55	21.55	21.55	\$5,538	\$5,538	\$5,538	\$5,538
21 Subtotal PICC Lines or Revenue	583,553					\$2,286,741	\$2,286,741	\$2,286,741	\$2,286,741
22 CCL Premium Terminating MOU	476,724,931	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	138,404,012	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	615,128,943					\$0	\$0	\$0	\$0
27 Total CMT Basket Revenues excluding USAC Receipts						\$25,084,353	\$25,084,353	\$25,084,353	\$25,084,353
28 USAC Receipts	3,235,701					\$2,626,015	\$2,626,015	\$2,527,883	\$2,527,883
29 CMT per line Revenues						\$27,697,692	\$27,697,692	\$27,599,561	\$27,599,561
30 Other CMT revenues						\$12,675	\$12,675	\$12,675	\$12,675
31 Total CMT Basket Revenues including USAC Receipts						\$27,710,367	\$27,710,367	\$27,612,236	\$27,612,236
32 Pooling Revenues Included in CMT per line Revenues								\$1,451,933	\$1,451,933
33 Total CMT Lines/CMT Rev. Per Line Excl. Pooling	3,235,701							8.080978	8.080978

**Citizens Telecommunications Companies - Group #4**

CMT Basket

USAC Support Detail

Trans. 174

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	405,525	1.2956	1.2779	525,398	518,220
2	CTC of Illinois	CTIL	918,024	1.2401	1.2439	1,138,442	1,141,930
3	CTC of Minnesota - Lakes	CTLK	1,245,926	0.6143	0.5759	765,372	717,529
4	CTC of Minnesota - South	CTSO	36,391	5.4080	4.1275	196,803	150,204
5	Total Residence & Single Line Business		2,605,866			2,626,015	2,527,883
Multiline Business							
6	CTC of Nebraska - Fort Kearney	CTFK	157,815	0.0000	0.0000	0	0
7	CTC of Illinois	CTIL	206,784	0.0000	0.0000	0	0
8	CTC of Minnesota - Lakes	CTLK	257,944	0.0000	0.0000	0	0
9	CTC of Minnesota - South	CTSO	7,292	0.0000	0.0000	0	0
10	Total Multiline Business		629,835			0	0
11	Total for Tariff Unit		3,235,701			2,626,015	2,527,883

## Trans. 174

Exhibit 3.4-3

	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
<b>Local Switching Service Category:</b>								
1 LS1 Premium Local Switching per Minute	7,027	0.00641000	0.00641000	0.00641000	45	45	45	
2 LS2 Premium Local Switching per Minute	615,121,916	0.00641000	0.00641000	0.00641000	3,942,931	3,942,931	3,942,931	
3 Non Premium Local Switching per Minute	0	0.00288500	0.00288500	0.00288500	0	0	0	
4 FGA Usage Sensitive Credit Allw.	0	0.00000000	0.00000000	0.00000000	0	0	0	
5 Switched 56Kpbs	0	0.00641000	0.00641000	0.00641000	0	0	0	
6 Network Blocking - per Blocked Call (FGB, FGC, FGD &	0	10.00	10.00	10.00	0	0	0	
7 Carrier Identification Parameter, per trunk group	305.43	50.00	50.00	50.00	15,272	15,272	15,272	
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	736	0.20	0.20	0.20	147	147	147	
19 NXX Translation NRC, per order	0	221.00	221.00	221.00	0	0	0	
20 500 NXX Translation per end office	0	221.00	221.00	221.00	0	0	0	
21 500 NXX Translation Addl NXX	0	0.00	0.00	0.00	0	0	0	
22 Coin Supervision	0	2.10	2.10	2.10	0	0	0	
23 900 Blocking--Residence--Add Blocking	0	5.00	5.00	5.00	0	0	0	
24 900 Blocking--Residence--Remove Blocking	0	5.00	5.00	5.00	0	0	0	
25 900 Blocking--Business--Add Blocking	0	15.00	15.00	15.00	0	0	0	
26 900 Blocking--Business--Remove Blocking	0	15.00	15.00	15.00	0	0	0	
27 International Blocking	0	19.95	19.95	19.95	0	0	0	
28 SUB-TOTAL, Local Switching					\$3,958,395	\$3,958,395	\$3,958,395	
<b>SBI Calculation:</b>								
29 SBI(py) = SBI on last day of previous tariff year	Source / Comments:							32.4091
30 Proposed PCI (Non-Exogenous Only)	Trans. 167							36.4198
31 PCI(py) = PCI on last day of previous tariff year	Exhibit 2.4-2, Line 11							36.4198
32 SBI Upper(t-1)	Trans. 167							34.0296
33 ATS Targeting to Switching	Exhibit 1.4-3, Line 1							0
34 Exogenous Cost Change factor for SBI	1 + (Line 33 / Line 28 Col. E)							1.0000
35 SBI(t-1) = Immed. preceeding SBI	Trans. 167							32.4091
36 Sum[ V * P(t) / P(t-1) ] = SBI wtd. price ratio	Col. G Line 28 / Col. F Line 28							1.0000
37 SBI(t) = SBI(t-1)*Sum[V*P(t)/P(t-1)]	Line 35 * Line 36							32.4091
38 SBI Upper Limit	Line 29 * (Line 30 / Line 31) * 1.05							34.0296

**Citizens Telecommunications Companies - Group #4**

Traffic Sensitive Basket

Rate Element Detail

Trans. 174

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
<b>Information Services Category:</b>								
1 Information Surcharge--Premium	6,149,852	0.00039500	0.00039500	0.00039500	2,429	2,429	2,429	
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					\$2,429	\$2,429	\$2,429	
<b>SBI Calculation:</b>								
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. 167

Exhibit 2.4-2, Line 11

Trans. 167

Trans. 167

Exhibit 1.4-3, Line 2

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

Trans. 167

Col. G Line 4 / Col. F Line 4

Line 11 \* Line 12

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

Trans. 174  
Exhibit 3.4-5

Exhibit 3.4-5

Exhibit 3.4-5

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
<b>800 Data Base - Vertical Features</b>									
1	no services currently provided					0	0	0	
2	<b>SUB-TOTAL, 800 DB Vertical Features</b>					<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	
<b>SBI Calculation:</b>		<b>Source / Comments:</b>							
3	SBI(py) = SBI on last day of previous tariff year	Trans. 167							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. 167							36.4198
6	SBI Upper(t-1)	Trans. 167							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. 167							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. 174  
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
<b>Database Access</b>									
1	800 DB Query Charge	64,372,551	0.00896603	0.00896603	0.00896603	577,166	577,166	577,166	
2	LNP Access Query Charge	25,414	0.02000000	0.02000000	0.02000000	508	508	508	
3	SUB-TOTAL, 800 Database Basic					\$577,675	\$577,675	\$577,675	
4	SUB-TOTAL, Database Access					\$577,675	\$577,675	\$577,675	
<b>SBI Calculation:</b>		<b>Source / Comment</b>							
5	SBI(py) = SBI on last day of previous tariff year	Trans. 167							
6	Proposed PCI (Non-Exogenous Only)	Exhibit 2.4-2, Line 11							
7	PCI(py) = PCI on last day of previous tariff year	Trans. 167							
8	SBI Upper(t-1)	Trans. 167							
9	Exogenous Change Targeted to Database Access	Exhibit 1.4-2, Line 4							
10	Exogenous Cost Change factor for SBI	1 + (Line 9 / Line 4 Col. E)							
11	SBI(t-1) = Immed. preceeding SBI	Trans. 167							
12	Sum[ V * P(t) / P(t-1) ] = SBI wtd. price ratio	Col. G Line 4 / Col. F Line 4							
13	SBI(t) = SBI(t-1)*Sum[V*P(t)/P(t-1)]	Line 11 * Line 12							
14	SBI Upper Limit	Line 5 * (Line 6 / Line 7) * 1.05							

### Rate Element Detail

Exhibit 3.4-7

Rate Element		base period volumes 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
<b>Billing Name &amp; Address</b>									
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	<b>SUB-TOTAL, BNA</b>					<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	
<b>SBI Calculation:</b>		<b>Source / Comments:</b>							
6	SBI(py) = SBI on last day of previous tariff year	Trans. 167							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. 167							36.4198
9	SBI Upper(t-1)	Trans. 167							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. 167							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

## Trans. 174

Exhibit 3.4-8

## References

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
<b>Trunk Ports</b>									
1	Shared DS1 Port Charge - per MOU	374,762,898	0.00098718	0.00098718	0.00098718	369,960	369,960	369,960	
2	Multiplexers - (Trunk Side of End Office) - per MOU	373,893,711	0.00004000	0.00004000	0.00004000	14,956	14,956	14,956	
2	Dedicated VG (DSO) Port Charge	863.10	28.37	28.37	28.37	24,486	24,486	24,486	
3	Dedicated DS1 Port Charge	2,295.10	302.84	302.84	302.84	695,045	695,045	695,045	
4	Dedicated Port Charge Analog	0.00	28.91	28.91	28.91	0	0	0	
5	<b>SUB-TOTAL, Trunk Ports</b>					<b>\$1,104,447</b>	<b>\$1,104,447</b>	<b>\$1,104,447</b>	
<b>SBI Calculation:</b>		<b>Source / Comments:</b>							
6	SBI(py) = SBI on last day of previous tariff year	Trans. 167							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. 167							36.4198
9	SBI Upper(t-1)	Trans. 167							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. 167							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

Trans. 174  
Exhibit 3.4-9

Exhibit 3.4-9

Exhibit 3.4-9

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
<b>STP Ports</b>									
1	Signalling Transfer Point Port Termination	0	544.04	544.04	544.04	0	0	0	
2	<b>SUB-TOTAL, STP Ports</b>					<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	
<b>SBI Calculation:</b>		<b>Source / Comments:</b>							
3	SBI(py) = SBI on last day of previous tariff year	Trans. 167							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. 167							36.4198
6	SBI Upper(t-1)	Trans. 167							0.0000
7	ATS Targeting to STP Ports	Exhibit 1.4-3, Line 4							0
8	Exogenous Cost Change factor for SBI	1 + (Line 7 / Line 2 Col. E)							1.0000
9	SBI(t-1) = Immed. preceeding SBI	Trans. 167							0.0000
10	Sum[ V * P(t) / P(t-1) ] = SBI wtd. price ratio	Col. G Line 2 / Col. F Line 2							1.0000
11	SBI(t) = SBI(t-1)*Sum[V*P(t)/P(t-1)]	Line 9 * Line 10							0.0000
12	SBI Upper Limit	Line 3 * (Line 4 / Line 5) * 1.05							0.0000
13	<b>GRAND TOTAL, Traffic Sensitive Basket</b>					<b>\$5,642,946</b>	<b>\$5,642,946</b>	<b>\$5,642,946</b>	
<b>Traffic Sensitive Basket API Calculation:</b>		<b>Source / Comments:</b>							
14	API(t-1) = Immediately Preceeding API	Trans. 167							36.4198
15	[SUM (v)*(P(t)/P(t-1))] = API wtd. price ratio	Col. G Line 13 / Col. F Line 13							1.0000
16	API(t) = API(t-1) * [SUM(v) * (P(t)/P(t-1))]	Line 14 * Line 15							36.4198

### Trunking Basket Rate Element Detail

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:										
1	Termination - per Termination, per minute	611,855,411	0.00055622	0.00055622	0.00055622	340,326	340,326	340,326		
2	Facility - per Mile, per minute	7,988,140,400	0.00005000	0.00005000	0.00005000	399,407	399,407	399,407		
3	Tandem Switching per minute	0	0.00000000	0.00000000	0.00000000	0	0	0		
4	Shared Mux DS3 to DS1, per MOU	0	0.00004000	0.00004000	0.00004000	0	0	0		
5	Voice Grade Tandem Trunk Port	0.00	28.91	28.91	28.91	0	0	0		
6	DS1 Tandem Trunk Port	0.00	302.84	302.84	302.84	0	0	0		
7	DS3 Tandem Trunk Port	0.00	8,479.52	8,479.52	8,479.52	0	0	0		
8	SUB-TOTAL, Tandem Switched Transport					\$739,733	\$739,733	\$739,733		
Tandem Switched Transport SBI Calculation:		Source / Comments:								
9	SBI(py) = SBI on last day of previous tariff year	Trans. 167								125.8914
10	Proposed PCI (Non-Exogenous Only)	Exhibit 2.4-2, Line 11								47.2388
11	PCI(py) = PCI on last day of previous tariff year	Trans. 167								47.2388
12	SBI Upper(t-1)	Trans. 167								128.4092
13	ATS Targeting to Tandem Transport	Exhibit 1.4-3, Line 6								0
14	Exogenous Cost Change factor for SBI	1 + (Line 13 / Line 8 Col. E)								1.0000
15	SBI(t-1) = Immed. preceeding SBI	Trans. 167								125.8914
16	Sum[ V * P(t) / P(t-1) ] = SBI wtd. price ratio	Col. G Line 8 / Col. F Line 8								1.0000
17	SBI(t) = SBI(t-1)*Sum[V*P(t)/P(t-1)]	Line 15 * Line 16								125.8914
18	SBI Upper Limit	Line 9 * (Line 10 / Line 11) * 1.02								128.4092

**Citizens Telecommunications Companies - Group #4**

Trunking Basket

Rate Element Detail

Trans. 174  
Exhibit 3.4-11

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
<b>Voice Grade Service Category: Non-Density Zone</b>								
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	858.92	17.00	17.00	17.00	14,602	14,602	14,602	
4 VG Direct Trunked Facility	10,476.50	3.00	3.00	3.00	31,430	31,430	31,430	
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					\$46,670	\$46,670	\$46,670	
<b>Voice Grade SBI Calculation:</b>								
8 SBI(py) = SBI on last day of previous tariff year								53.0829
9 Proposed PCI (Non-Exogenous Only)								47.2388
10 PCI(py) = PCI on last day of previous tariff year								47.2388
11 SBI Upper(t-1)								55.7370
12 ATS Targeting to Voice Grade								0
13 Exogenous Cost Change factor for SBI								1.0000
14 SBI(t-1) = Immed. preceeding SBI								53.0829
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)]								53.0829
17 SBI Upper Limit								55.7370

**Source / Comments:**

Trans. 167

Exhibit 2.4-2, Line 11

Trans. 167

Trans. 167

Exhibit 1.4-3, Line 7

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

Trans. 167

Col. G Line 7 / Col. F Line 7

Line 14 \* Line 15

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

Trans. 174  
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
<b>High Capacity &amp; Other Service Category:</b>								
<b>DS 1 Non-Density Zone:</b>								
DS1 Entrance facility	59.27	306.73	306.73	306.73	18,180	18,180	18,180	
DS1 Direct Trunked Termination	2,261.34	38.60	38.60	38.60	87,288	87,288	87,288	
DS1 Direct Trunked Facility	20,308.71	16.81	16.81	16.81	341,467	341,467	341,467	
Mux DS1 to voice	0.00	263.00	263.00	263.00	0	0	0	
Mux DS1 to voice -- NRC	0	417.00	417.00	417.00	0	0	0	
DS1 Entrance Facility -- NRC	0	450.00	450.00	450.00	0	0	0	
DS1 Dir. Trk. Transport Activated, per service order	0	130.23	130.23	130.23	0	0	0	
SUB-TOTAL, DS1 Service					\$446,935	\$446,935	\$446,935	
<b>DS1 Subindex Calculation:</b>								
SBI(py) = SBI on last day of previous tariff year	Source / Comments: Trans. 167							74.7888
Proposed PCI (Non-Exogenous Only)	Exhibit 2.4-2, Line 11							47.2388
PCI(py) = PCI on last day of previous tariff year	Trans. 167							47.2388
SBI Upper(t-1)	Trans. 167							78.5282
ATS Targeting to DS1	Exhibit 1.4-3, Line 8							0
Exogenous Cost Change factor for SBI	1 + (Line 11 / Line 6 Col. E)							1.0000
SBI(t-1) = Immed. preceeding SBI	Trans. 167							74.7888
Sum[ V * P(t) / P(t-1) ] = SBI wtd. price ratio	Col. G Line 6 / Col. F Line 6							1.0000
SBI(t) = SBI(t-1)*Sum[V*P(t)/P(t-1)]	Line 13 * Line 14							74.7888
SBI Upper Limit	Line 7 * (Line 8 / Line 9) * 1.05							78.5282

Trans. 174  
Exhibit 3.4-13

Exhibit 3.4-13

Rate Element		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
<b>DS 3 Non-Density Zone:</b>									
1	DS3 Entrance facility	2.67	1,600.00	1,600.00	1,600.00	4,272	4,272	4,272	
2	DS3 Direct Trunked Termination	0.84	500.00	500.00	500.00	420	420	420	
3	DS3 Direct Trunked Facility	441.15	50.00	50.00	50.00	22,058	22,058	22,058	
4	Mux DS3 to DS1, per month	149.99	500.00	500.00	500.00	74,995	74,995	74,995	
5	Mux DS3 to DS1 -- NRC	0.00	1,297.00	1,297.00	1,297.00	0	0	0	
6	DS3 Entrance Facility -- NRC	0	3,410.00	3,410.00	3,410.00	0	0	0	
7	DS3 Dir. Trk. Transport Activated, per service order	0	415.00	415.00	415.00	0	0	0	
8	SUB-Total, DS3 Service					\$101,745	\$101,745	\$101,745	
<b>DS3 Subindex Calculation:</b>		<b>Source / Comments:</b>							
9	SBI(py) = SBI on last day of previous tariff year	Trans. 167							78.6240
10	Proposed PCI (Non-Exogenous Only)	Exhibit 2.4-2, Line 11							47.2388
11	PCI(py) = PCI on last day of previous tariff year	Trans. 167							47.2388
12	SBI Upper(t-1)	Trans. 167							82.55520
13	ATS Targeting to DS3	Exhibit 1.4-3, Line 9							0
14	Exogenous Cost Change factor for SBI	1 + (Line 13 / Line 8 Col. E)							1.0000
15	SBI(t-1) = Immed. preceeding SBI	Trans. 167							78.6240
16	Sum[ V * P(t) / P(t-1) ] = SBI wtd. price ratio	Col. G Line 8 / Col. F Line 8							1.0000
17	SBI(t) = SBI(t-1)*Sum[V*P(t)/P(t-1)]	Line 15 * Line 16							78.6240
18	SBI Upper Limit	Line 9 * (Line 10 / Line 11) * 1.05							82.555



Trans. 174  
Exhibit 3.4-14

[illegible]

Trans. 174  
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
<b>VG/WATS/Metal/Teleg Service Category:</b>									
1	VG Channel Termination, 2 Wire	1,304	32.41	32.41	32.41	42,263	42,263	42,263	
2	VG Channel Termination, 4 Wire	4,380	50.50	50.50	50.50	221,172	221,172	221,172	
3	Metallic Channel Termination	0	32.41	32.41	32.41	0	0	0	
4	VG Channel Mileage Termination, per term.	4,623	28.77	28.77	28.77	133,004	133,004	133,004	
5	Metallic Channel Mileage Termination, per term.	0	28.77	28.77	28.77	0	0	0	
6	VG Channel Mileage Facility, per mile	54,989	2.45	2.45	2.45	134,453	134,453	134,453	
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	276	5.59	5.59	5.59	1,543	1,543	1,543	
12	VG Voice bridging, 2W/4W	0	5.59	5.59	5.59	0	0	0	
13	VG C-type conditioning	277	1.00	1.00	1.00	277	277	277	
14	VG Improved Attenuation Distortion	15	1.00	1.00	1.00	15	15	15	
15	VG Improved Envelope Delay Distortion	75	1.00	1.00	1.00	75	75	75	
16	VG data capability	91	1.00	1.00	1.00	91	91	91	
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	6.74	6.74	6.74	0	0	0	
19	VG Signaling Capability	47	1.00	1.00	1.00	47	47	47	
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					\$532,951	\$532,951	\$532,951	
<b>VG/WATS/Metallic/Teleg. SBI Calculation:</b>		<b>Source / Comments:</b>							
25	SBI(py) = SBI on last day of previous tariff year	Trans. 167							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. 167							41.0209
28	SBI Upper(t-1)	Trans. 167							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. 167							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. 174  
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
<b>Audio/Video Service Category:</b>								
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. 167	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. 167	41.0209
36 SBI Upper(t-1)	Trans. 167	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. 167	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. 174

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. 174  
Exhibit 3.4-17

[illegible]

Trans. 174  
Exhibit 3.4-18

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
<b>DS 3 Non-Density Zone:</b>									
1	DS3 Channel Termination	492	1,400.00	1,400.00	1,400.00	688,800	688,800	688,800	
2	DS3 Channel Mileage Termination	720	500.00	500.00	500.00	360,000	360,000	360,000	
3	DS3 Channel Mileage Facility	8,298	50.00	50.00	50.00	414,904	414,904	414,904	
4	DS3 Channel Termination NRC per termination	0	3,410.00	3,410.00	3,410.00	0	0	0	
5	DS3 Channel Termination NRC per order	0	415.00	415.00	415.00	0	0	0	
6	Mux DS3 to DS1	247	500.00	500.00	500.00	123,500	123,500	123,500	
7	Mux DS3 to DS1 NRC	0	1,297.00	1,297.00	1,297.00	0	0	0	
8	<b>SUB-Total, DS3 Service</b>					<b>\$1,587,204</b>	<b>\$1,587,204</b>	<b>\$1,587,204</b>	
<b>DS3 Subindex Calculation:</b>		<b>Source / Comments:</b>							
9	SBI(py) = SBI on last day of previous tariff year	Trans. 167							81.9466
10	Proposed PCI (Non-Exogenous Only)	Exhibit 2.4-2, Line 11							41.0209
11	PCI(py) = PCI on last day of previous tariff year	Trans. 167							41.0209
12	SBI Upper(t-1)	Trans. 167							86.0440
13	Exogenous Change Targeted to Hi Cap	Exhibit 1.4-2, Line 14							0
14	Undesignated Exog. Chg for Special Access Basket	Exhibit 1.4-2, Line 17							0
15	Exogenous Cost Change factor for SBI	1 + (Line 13 / Exhibit 3.4-19Line 54 Col. E) + (Line 14 / Exhibit 3.4-19 Line 66 Col. E)							1.0000
16	SBI(t-1) = Immed. preceeding SBI	Trans. 167							81.9466
17	Sum[ V * P(t) / P(t-1) ] = SBI wtd. price ratio	Col. G Line 8 / Col. F Line 8							1.0000
18	SBI(t) = SBI(t-1)*Sum[V*P(t)/P(t-1)]	Line 16 * Line 17							81.9466
19	SBI Upper Limit	Line 9 * (Line 10 / Line 11) * 1.05							86.0440

**Citizens Telecommunications Companies - Group #4**

Special Access Basket

Rate Element Detail

Trans. 174  
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
<b>DDS &amp; Other</b>								
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	175	68.01	68.01	68.01	11,902	11,902	11,902	
4 DDS Channel Termination 19.2 Kbps	0	67.00	67.00	67.00	0	0	0	
5 DDS Channel Termination 56 Kbps	7,853	99.18	99.18	99.18	778,861	778,861	778,861	
6 DDS Channel Termination 64 Kbps	294	99.18	99.18	99.18	29,159	29,159	29,159	
7 OC-3 Channel Termination	12	3,200.00	3,200.00	3,200.00	38,400	38,400	38,400	
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	36	30.93	30.93	30.93	1,113	1,113	1,113	
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	151	30.93	30.93	30.93	4,670	4,670	4,670	
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	7,315	30.94	30.94	30.94	226,326	226,326	226,326	
14 DDS Channel Mileage Termination 64 Kbps	293	30.94	30.94	30.94	9,065	9,065	9,065	
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	12	2,000.00	2,000.00	2,000.00	24,000	24,000	24,000	
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	1,483	4.80	4.80	4.80	7,117	7,117	7,117	
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	96,825	3.82	3.82	3.82	369,873	369,873	369,873	
22 DDS Channel Mileage Facility 64 Kbps	4,039	3.82	3.82	3.82	15,429	15,429	15,429	
23 OC-3 Channel Mileage Facility	66	280.00	280.00	280.00	18,346	18,346	18,346	
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	449	4.90	4.90	4.90	2,200	2,200	2,200	
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
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					\$1,547,683	\$1,547,683	\$1,547,683	
54	SUB-TOTAL, High Capacity/DDS					\$15,341,991	\$15,341,991	\$15,341,991	
	<b>High Cap/DDS SBI Calculation:</b>		<b>Source / Comments:</b>						
55	SBI(py) = SBI on last day of previous tariff year		Trans. 167						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. 167						41.0209
58	SBI Upper(t-1)		Trans. 167						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. 167						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					\$15,880,058	\$15,880,058	\$15,880,058	
	<b>Special Access Basket API Calculation:</b>		<b>Source / Comments:</b>						
67	API(t-1) = Immediately Preceeding API		Trans. 167						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. 174  
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)
<b><u>Common Line Basket</u></b>					
100 Total Common Line	N/A	N/A	N/A	N/A	N/A
<b><u>Traffic Sensitive Basket</u></b>					
200 Local Switching	N/A	Trans. 167	Trans. 167	N/A	Trans. 167
220 Database Access	N/A	Trans. 167	Trans. 167	N/A	Trans. 167
230 800 DB VertSvcs Sub-Cat	N/A	Trans. 167	Trans. 167	N/A	Trans. 167
240 Billing Name and Address	N/A	Trans. 167	Trans. 167	N/A	Trans. 167
250 Local Switching Trunk Ports	N/A	Trans. 167	Trans. 167	N/A	Trans. 167
260 STP Port Terminations	N/A	Trans. 167	Trans. 167	N/A	Trans. 167
299 Total Traffic Sensitive	Trans. 167	N/A	N/A	Trans. 167	N/A
<b><u>Trunking Basket</u></b>					
310 Tandem Switched Transport	N/A	Trans. 167	Trans. 167	N/A	Trans. 167
320 VoiceGrade - Switched	N/A	Trans. 167	Trans. 167	N/A	Trans. 167
340 High Cap & Other - Switched	N/A	Trans. 167	Trans. 167	N/A	Trans. 167
350 DS-1 SubCat - Switched	N/A	Trans. 167	Trans. 167	N/A	Trans. 167
360 DS-3 SubCat - Switched	N/A	Trans. 167	Trans. 167	N/A	Trans. 167
499 Total Trunking	Trans. 167	N/A	N/A	Trans. 167	N/A
<b><u>Special Access Basket</u></b>					
720 VG/WATS, Met, Tgh - Special	N/A	Trans. 167	Trans. 167	N/A	Trans. 167
730 Audio & Video	N/A	Trans. 167	Trans. 167	N/A	Trans. 167
740 High Cap & DDS - Special	N/A	Trans. 167	Trans. 167	N/A	Trans. 167
750 DS-1 SubCat - Special	N/A	Trans. 167	Trans. 167	N/A	Trans. 167
760 DS-3 SubCat - Special	N/A	Trans. 167	Trans. 167	N/A	Trans. 167
899 Total Special Access	Trans. 167	N/A	N/A	Trans. 167	N/A

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

Trans. 174  
Exhibit 4.2-1  
Page 1 of 1

	EXISTING API (F)	EXISTING SBI (G)	EXISTING SBI LIMIT (H)	ERR PCI (I)	ERR SBI (J)
<b><u>Common Line Basket</u></b>					
100 Total Common Line	N/A	N/A	N/A	N/A	N/A
<b><u>Traffic Sensitive Basket</u></b>					
200 Local Switching	N/A	Trans. 167	Trans. 167	N/A	Trans. 167
220 Database Access	N/A	Trans. 167	Trans. 167	N/A	Trans. 167
230 800 DB VertSvcs Sub-Cat	N/A	Trans. 167	Trans. 167	N/A	Trans. 167
240 Billing Name and Address	N/A	Trans. 167	Trans. 167	N/A	Trans. 167
250 Local Switching Trunk Ports	N/A	Trans. 167	Trans. 167	N/A	Trans. 167
260 STP Port Terminations	N/A	Trans. 167	Trans. 167	N/A	Trans. 167
299 Total Traffic Sensitive	Trans. 167	N/A	N/A	Trans. 167	N/A
<b><u>Trunking Basket</u></b>					
310 Tandem Switched Transport	N/A	Trans. 167	Trans. 167	N/A	Trans. 167
320 VoiceGrade - Switched	N/A	Trans. 167	Trans. 167	N/A	Trans. 167
340 High Cap & Other - Switched	N/A	Trans. 167	Trans. 167	N/A	Trans. 167
350 DS-1 SubCat - Switched	N/A	Trans. 167	Trans. 167	N/A	Trans. 167
360 DS-3 SubCat - Switched	N/A	Trans. 167	Trans. 167	N/A	Trans. 167
499 Total Trunking	Trans. 167	N/A	N/A	Trans. 167	N/A
<b><u>Special Access Basket</u></b>					
720 VG/WATS, Met, Tgh - Special	N/A	Trans. 167	Trans. 167	N/A	Trans. 167
730 Audio & Video	N/A	Trans. 167	Trans. 167	N/A	Trans. 167
740 High Cap & DDS - Special	N/A	Trans. 167	Trans. 167	N/A	Trans. 167
750 DS-1 SubCat - Special	N/A	Trans. 167	Trans. 167	N/A	Trans. 167
760 DS-3 SubCat - Special	N/A	Trans. 167	Trans. 167	N/A	Trans. 167
899 Total Special Access	Trans. 167	N/A	N/A	Trans. 167	N/A

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

Trans. 174  
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)
<b><u>Common Line Basket</u></b>					
100 Total Common Line	N/A	N/A	N/A	N/A	N/A
<b><u>Traffic Sensitive Basket</u></b>					
200 Local Switching	N/A	Trans. 167	Trans. 167	N/A	Trans. 167
220 Database Access	N/A	Trans. 167	Trans. 167	N/A	Trans. 167
230 800 DB VertSvcs Sub-Cat	N/A	Trans. 167	Trans. 167	N/A	Trans. 167
240 Billing Name and Address	N/A	Trans. 167	Trans. 167	N/A	Trans. 167
250 Local Switching Trunk Ports	N/A	Trans. 167	Trans. 167	N/A	Trans. 167
260 STP Port Terminations	N/A	Trans. 167	Trans. 167	N/A	Trans. 167
299 Total Traffic Sensitive	Trans. 167	N/A	N/A	Trans. 167	N/A
<b><u>Trunking Basket</u></b>					
310 Tandem Switched Transport	N/A	Trans. 167	Trans. 167	N/A	Trans. 167
320 VoiceGrade - Switched	N/A	Trans. 167	Trans. 167	N/A	Trans. 167
340 High Cap & Other - Switched	N/A	Trans. 167	Trans. 167	N/A	Trans. 167
350 DS-1 SubCat - Switched	N/A	Trans. 167	Trans. 167	N/A	Trans. 167
360 DS-3 SubCat - Switched	N/A	Trans. 167	Trans. 167	N/A	Trans. 167
499 Total Trunking	Trans. 167	N/A	N/A	Trans. 167	N/A
<b><u>Special Access Basket</u></b>					
720 VG/WATS, Met, Tgh - Special	N/A	Trans. 167	Trans. 167	N/A	Trans. 167
730 Audio & Video	N/A	Trans. 167	Trans. 167	N/A	Trans. 167
740 High Cap & DDS - Special	N/A	Trans. 167	Trans. 167	N/A	Trans. 167
750 DS-1 SubCat - Special	N/A	Trans. 167	Trans. 167	N/A	Trans. 167
760 DS-3 SubCat - Special	N/A	Trans. 167	Trans. 167	N/A	Trans. 167
899 Total Special Access	Trans. 167	N/A	N/A	Trans. 167	N/A

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

Trans. 174  
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)
<b><u>Common Line Basket</u></b>					
100 Total Common Line	N/A	N/A	N/A	N/A	N/A
<b><u>Traffic Sensitive Basket</u></b>					
200 Local Switching	N/A	Trans. 167	Trans. 167	N/A	Trans. 167
220 Database Access	N/A	Trans. 167	Trans. 167	N/A	Trans. 167
230 800 DB VertSvcs Sub-Cat	N/A	Trans. 167	Trans. 167	N/A	Trans. 167
240 Billing Name and Address	N/A	Trans. 167	Trans. 167	N/A	Trans. 167
250 Local Switching Trunk Ports	N/A	Trans. 167	Trans. 167	N/A	Trans. 167
260 STP Port Terminations	N/A	Trans. 167	Trans. 167	N/A	Trans. 167
299 Total Traffic Sensitive	Trans. 167	N/A	N/A	Trans. 167	N/A
<b><u>Trunking Basket</u></b>					
310 Tandem Switched Transport	N/A	Trans. 167	Trans. 167	N/A	Trans. 167
320 VoiceGrade - Switched	N/A	Trans. 167	Trans. 167	N/A	Trans. 167
340 High Cap & Other - Switched	N/A	Trans. 167	Trans. 167	N/A	Trans. 167
350 DS-1 SubCat - Switched	N/A	Trans. 167	Trans. 167	N/A	Trans. 167
360 DS-3 SubCat - Switched	N/A	Trans. 167	Trans. 167	N/A	Trans. 167
499 Total Trunking	Trans. 167	N/A	N/A	Trans. 167	N/A
<b><u>Special Access Basket</u></b>					
720 VG/WATS, Met, Tgh - Special	N/A	Trans. 167	Trans. 167	N/A	Trans. 167
730 Audio & Video	N/A	Trans. 167	Trans. 167	N/A	Trans. 167
740 High Cap & DDS - Special	N/A	Trans. 167	Trans. 167	N/A	Trans. 167
750 DS-1 SubCat - Special	N/A	Trans. 167	Trans. 167	N/A	Trans. 167
760 DS-3 SubCat - Special	N/A	Trans. 167	Trans. 167	N/A	Trans. 167
899 Total Special Access	Trans. 167	N/A	N/A	Trans. 167	N/A

## **Services Outside of Price Cap**

**Company Name: Citizens Telecommunications Companies**

**Filing Date: 06/15/07**

### **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. 174  
Exhibit 5-2

## Services Outside of Price Cap

Company Name: Citizens Telecommunications Companies

Filing Date: 06/15/07

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\***

7/07 Local Switching to Common Line Pooling Calculations

Trans. 174

Exhibit H-1

Page 1 of 3

		2006 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)	9,785,395	\$0.6094	\$5,963,170	\$0.2873	\$2,811,631
2	Citizens Rate Group 2 (CTC2)	1,647,238	\$1.1435	\$1,883,596	\$0.5870	\$966,916
3	Citizens Rate Group 3 (CTC3)	233,932	\$1.7984	\$420,714	\$0.7401	\$173,123
4	Citizens Rate Group 4 (CTC4)	3,235,701	\$0.5332	\$1,725,400	\$0.0632	\$204,544
5	Frontier Telephone of Rochester (RTNY)	4,260,959	\$0.0976	\$415,688	(\$1.0525)	(\$4,484,626)
6	Frontier Communications of MN & IA (VITC)	2,059,701	\$1.3454	\$2,771,108	\$0.3481	\$717,053
7	Frontier Tier 2 Companies (RTCS)	2,815,573	\$1.1362	\$3,199,149	(\$0.0754)	(\$212,349)
8	Total	24,038,499		\$16,378,825		\$176,292

\* 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 2007 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. 167, Exhibit H-1, Column Q.

**Citizens and Frontier Telephone Companies\***

7/07 Local Switching to Common Line Pooling Calculations

Trans. 174

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	Difference	Allowable CAP-1 R 860	Rev @ Nom. CAP CAP-1 R(200+ 210/9+220)*4. 31	Difference
	(F)	(G)	(H)=G-F	(I)	(J)	(K) = (J) - (I)
1 Citizens Rate Group 1 (CTC1)	\$19,907,181	\$19,907,181	\$0	\$3,020,592	\$6,160,530	\$3,139,938
2 Citizens Rate Group 2 (CTC2)	\$3,707,140	\$3,707,140	\$0	\$1,208,602	\$1,208,602	\$0
3 Citizens Rate Group 3 (CTC3)	\$122,104	\$269,192	\$147,088	\$0	\$116,412	\$116,412
4 Citizens Rate Group 4 (CTC4)	\$5,518,865	\$5,794,482	\$275,617	\$1,110,425	\$2,286,741	\$1,176,316
5 Frontier Telephone of Rochester (RTNY)	\$3,389,093	\$6,609,593	\$3,220,500	\$0	\$2,361,683	\$2,361,683
6 Frontier Communications of MN & IA (VITC)	\$3,911,891	\$4,958,055	\$1,046,164	\$728,721	\$1,759,393	\$1,030,671
7 Frontier Tier 2 Companies (RTCS)	\$4,170,352	\$5,587,142	\$1,416,790	\$0	\$2,136,835	\$2,136,835
8 Total	\$40,726,625	\$46,832,784	\$6,106,159	\$6,068,341	\$16,030,197	\$9,961,856
			\$16,378,825			

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 2007 Annual Filing TRP.



**Citizens and Frontier Telephone Companies\***

7/07 Local Switching to Common Line Pooling Calculations

Trans. 174

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)	\$3,139,938	\$2,823,232	\$0	\$0	\$0	\$0.2885	\$3,139,938
2 Citizens Rate Group 2 (CTC2)	\$0	\$1,883,596	\$0	\$0	\$310,810	\$0.9548	\$0
3 Citizens Rate Group 3 (CTC3)	\$263,500	\$157,214	\$0	\$0	\$0	\$0.6720	\$263,500
4 Citizens Rate Group 4 (CTC4)	\$1,451,933	\$273,467	\$0	\$0	\$0	\$0.0845	\$1,451,933
5 Frontier Telephone of Rochester (RTNY)	\$5,582,184	\$0	\$5,166,496	\$5,166,496	\$0	(\$1.2125)	\$5,582,184
6 Frontier Communications of MN & IA (VITC)	\$2,076,835	\$694,273	\$0	\$0	\$0	\$0.3371	\$2,076,835
7 Frontier Tier 2 Companies (RTCS)	\$3,553,625	\$0	\$354,476	\$354,476	\$0	(\$0.1259)	\$3,553,625
8 Total	\$16,068,015	\$5,831,782	\$5,520,972	\$5,520,972	\$310,810		\$16,068,015

\* Includes Citizens Telecommunications Companies Tariff FCC No. 1, Frontier Telephone of Rochester Tariff FCC No. 1, and Frontier Communications of Minnesota and Iowa Tariff FCC No. 1.

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