



4004

ANNUAL REPORT

OF

Name: FRONTIER COMMUNICATIONS OF VIROQUA LLC

Principal Office: 114 E COURT ST
P.O. BOX 191
VIROQUA, WI 54665-0191
PO Box Zip Code: 54665

For the Year Ended: DECEMBER 31, 2003

TELECOMMUNICATIONS UTILITY
TO
PUBLIC SERVICE COMMISSION OF WISCONSIN

P.O. Box 7854
Madison, WI 53707-7854
(608) 267-9504

This form is required under Wis. Stat. § 196.07. Failure to file the form by the statutory filing date can result in the imposition of a penalty under Wis. Stat. § 196.66. The penalty which can be imposed by this section of the statutes is a forfeiture of not less than \$25 nor more than \$5,000 for each violation. Each day subsequent to the filing date constitutes a separate and distinct violation. The filed form is available to the public and personally identifiable information may be used for purposes other than those related to public utility regulation.

GENERAL RULES FOR REPORTING

1. The annual report due date is April 1 of the following year. (Example: The 2002 report is due April 1, 2003.) If that date falls on a weekend or holiday, the annual report is due the following business day.
2. **Electronic filing via e-mail is required, unless additional provisional confidential treatment is desired.** Go to the Public Service Commission of Wisconsin's Web Page at <http://psc.wi.gov>, click on the Annual Reports icon, click on Annual Report Programs - Telecommunications, and click the appropriate program for Incumbent Local Exchange Carriers (LECs).
3. LEC entities with no revenues for the report year are required to file a LEC annual report.
4. Unless otherwise indicated, the information requested in this report should be taken from the accounts and other records of the utility in conformity with the Uniform System of Accounts prescribed by the Public Service Commission in docket 05-US-113. The definitions and instructions contained therein should also apply to the report wherever applicable. A query or response concerning information contained in this report regarding any practice or transaction should not be construed as indicating conformity to accounting or other pertinent regulations.
5. Please follow all instructions and answer each question fully and accurately. Provide additional information as necessary to avoid misunderstandings or misleading responses. Abbreviations listed on page 6 may be used. However, please show the exact name of the respondent in full on the Identification and Ownership page.
6. Wherever information is requested in a "note," please show that information in the space provided, or make reference to the adjacent page or insert where the note may be found. Please also identify each note. Footnote capability is included in the annual report software program. Please use it where necessary to fully explain particulars in the annual report.
7. Numeric items are limited to digits (0-9). Do not type commas when entering numbers. A minus sign "-" should be entered in the software program to indicate negative values. The program will convert the minus sign to parentheses if a hard copy of the annual report is printed. Negative values may not be allowed for certain entries in the annual report due to restrictions contained in the software program.
8. Please report all dollar amounts to the nearest thousand dollars.
9. This annual report should be complete in all respects. Unless otherwise authorized, avoid references to returns of former years or to other reports.
10. Wherever schedules call for data from the previous year and such data were reported in the previous annual report, the previous year's data should be reported without modification. If modified, an appropriate footnote indicator and explanation should be included in the current year's annual report.
11. Where part or all of the report is prepared by other than utility personnel, a disclosure is required in the "Individual or firm, if other than utility employee, preparing this report" portion of the Identification and Ownership schedule, which describes the nature and extent of work performed.
12. The LEC annual report program incorporates provisional confidentiality capability for selected items, based on the Commission's confidentiality determination dated January 29, 2003, as supplemented for the new nonregulated schedules and a request for additional confidential treatment dated April 15, 2004.
13. It is not necessary to manually or electronically "sign" the signature page. It is not necessary to file a hardcopy of the annual report with the Commission.

GENERAL RULES FOR REPORTING

14. **Edit Check, Confidential Listing, Exported Annual Report, and Export Status Files; Filing the Completed Report:**

Program edit checks, which are located under the Admin dropdown menu, should be run at the completion of data entry. Each edit problem lists pertinent schedule(s) as well as the nature of the problem (such as "does not equal"). Edit items should be reviewed and corrected; unresolved problems should be footnoted in the report, if necessary. This screen automatically saves the edit checks to an .edt file that may be viewed and edited (for purposes of adding necessary notations) using a word processing package such as WordPad.

The confidential listing, which is located under the Admin dropdown menu, should also be run at the completion of data entry. This will create a .clf file.

Select the annual report to export from the Main-Report Selection window. Click Admin, Export Data to PSC to start the export process. This will create an .mdb file, which will subsequently be encrypted to a file with an .sen extension. An export status file is also created (with a .txt extension). The export status report file may also be viewed in a word processing package such as WordPad. If you encounter any export errors, please contact the Commission for assistance.

The .edt, .clf, .sen, and .txt files will be zipped to a file with a .zip extension. An e-mail message will be created, addressed to pscrecs@psc.state.wi.us. The .zip file is automatically attached to the e-mail message. After the e-mail is created, it will automatically be sent to the Commission.

Once received and processed by the Commission, you will receive a response indicating that your annual report has been received and is being processed. You will be notified if there are any problems with the annual report filing.

15. **Name Changes:**

If a name change (e.g., the new name, the date of the change, and the affected entities with their respective four-digit Commission identification numbers) is identified in the report, documents from the State of Wisconsin Department of Financial Institutions (DFI) also must be submitted to the Commission:

A domestic corporation should send a copy of the stamped page from its Articles of Amendment as filed with DFI. A foreign corporation should send a copy of their Amended Certificate of Authority as issued by DFI.

These documents can be obtained by:

1. Calling DFI at (608) 261-7577;
2. Contacting DFI on the web at <http://www.wdfi.org>; or
3. By writing to DFI at P.O. Box 7846, Madison, WI 53707-7846.

A name change is not effective in the Commission's records until a separate notification letter is sent to the Commission including documentation to confirm registration of that change with the State of Wisconsin Department of Financial Institutions.

16. **Changes to the Annual Report Subsequent to Filing:**

If making revisions to the report subsequent to an electronic filing with the Commission, resubmit the report via e-mail following the procedures set forth above in item number 14. New edit check, confidential listing, exported annual report, and export status files should be created as a result of the revisions.

Revisions to an annual report previously filed on a manual basis also require a new complete manual filing.

GENERAL RULES FOR REPORTING

SIGNATURE PAGE

I KENNETH MASON of
(Person responsible for accounts)

FRONTIER COMMUNICATIONS OF VIROQUA LLC, certify that I
(Utility Name)

am the person responsible for accounts; that I have examined the following report and, to the best of my knowledge, information and belief, it is a correct statement of the business and affairs of said utility for the period covered by the report in respect to each and every matter set forth therein.

KENNETH MASON 06/23/2004
(Person responsible for accounts) (Date)

DIRECTOR, FEDERAL REGULATORY AND COMPLIANCE
(Title)

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ANNUAL TELECOMMUNICATIONS REPORT GLOSSARY OF TERMS

Access Line	Central office line equipment, or equivalent, and all outside plant facilities, or equivalent, required to connect the serving central office with the customer premises via physical connection, frequency transmission, and/or time slot transmission. From an engineering perspective, a channel connection is at a DS0 level. A DS0 level is a 4 KHz voice channel or a 64 kilobits per second digital channel.
Analog Signal	A signal that varies in a continuous manner such as voice or music. An analog signal must be contrasted with a digital signal which can assume only discrete values.
Cellular System	A high capacity land mobile radio system in which an assigned frequency spectrum is divided into discrete channels that are assigned to a cellular geographic serving area.
Central Office	A switching unit in a telephone system providing service to the general public, having the necessary equipment and operating arrangements for terminating and interconnecting lines and trunks.
Centrex	A service for customers with many stations that permits station-to-station dialing, one listed directory number for the customer, direct inward dialing to a particular station and station identification on outgoing calls. The switching functions are performed in a central office (stand alone, host or remote).
Channel	An electrical communications path between two or more points. A single pair of wires may provide more than one channel. A channel may also be provided by microwave.
Customer	A person who uses a telephone as a subscriber.
Digital Signal	A signal that has a limited number of discrete states. This may be contrasted with an analog signal that varies in a continuous manner and may have an infinite number of states.
Equal Access	The ability of the subscriber to use any long distance service by dialing the same number of digits.
Exchange	A defined area served by one or more central offices regardless of technical serving arrangements within which the company furnishes service at rates and rules prescribed for that area in the company's filed tariffs. The area is not necessarily marked by political boundaries or the location of host or remote switching units.
Extended Area Service (EAS)	The ability of a customer to call customers in other exchanges at no additional charge or at an additional charge per tariff.
Extended Community Calling (ECC)	The ability of a customer to call customers in other exchanges at rates usually above EAS rates but below toll rates for comparable distances. Rates generally include a duration element.
Feature Group A	Line-side originating and terminating LATA access for which an originating subscriber dials an assigned telephone number that connects to a specific interexchange carrier (IC). The IC returns a tone to signal the caller to input additional generated digits of the called number.

ANNUAL TELECOMMUNICATIONS REPORT GLOSSARY OF TERMS

Feature Group B	Trunk-side originating and terminating LATA access for which an originating subscriber dials a 950-WXXX number (where W=0, 1 and XXX is the carrier access code (CAC)), which is translated to a specific XXX carrier trunk group. Optional rotary dial service and ANI may be available.
Feature Group C	Trunk-side LATA access for AT&T-Communications generally on a direct basis between each end office (EO) and an AT&T-C switching system.
Feature Group D	Also referred to as equal access. It is trunk-side LATA access affording call supervision of an interexchange carrier, a uniform access code (10XXXXX), optional calling party identification, recording of access-charge billing details and presubscription to a customer specified interexchange carrier.
FX-IN	A nonswitched service where the customer of the company is connected to and receives switching service through central office equipment located in another exchange area.
FX-OUT	A switched service where facilities are provided from the central office out to the exchange boundary where it meets the line from a foreign exchange subscriber.
Host Switching System	A switching system that provides centralized control over most of the switching functions of one or more remote switching units. The host switching system usually provides trunk access to the operating company intraLATA networks.
Local Access Transport Area (LATA)	A geographic area within which an operating company may offer its telecommunications services.
Mobile Telephone	A service which provides radio telephone communication from a mobile vehicle to another vehicle or to a regular telephone.
Paging	A service which provides one-way signal or voice communication over a radio channel to a miniature receiver carried by the customer.
Pair	Two wires of a single circuit.
Pay Station	A telephone which normally requires all users to deposit one or more coins or use a credit card to complete a call.
Private Line Service	Channel or circuit rented for private use and not intended to be connected to the general distribution system.
Private Branch Exchange (PBX)	A manually, or operator controlled switching system, usually on the customer's premises, which serves that customer's telephones over a common group of lines from the central office.
Radio Common Carrier (RCC)	A company which furnishes public telecommunications service using one or more radio channels.
Remote Switching Unit (RSU)	An electronic switching system that is remote from its host or control office. All of the central control equipment for the RSU is located in the host switching system.

ANNUAL TELECOMMUNICATIONS REPORT GLOSSARY OF TERMS

Route Miles	Total number of route miles (to the nearest mile) of operating plant facilities including drop wire in the exchange. One route mile may consist of: <ol style="list-style-type: none">1. One mile of roadway with any combination of outside plant facilities on any number of rights-of-way.2. One mile of a cross country route with any combination of outside plant facilities.3. One mile of point-to-point microwave or radio link.4. One mile of plant on either side of a limited access highway or natural barrier, such as a navigable waterway.5. One mile of joint use line where the utility either owns the facility or leases space.
Stand Alone Switch	A central office switch which has no remote switching units (RSUs) subtending it.
Trunk	A communications path connecting two switching systems in the establishment of an end-to-end connection.
Wide Area Telephone Service (WATS)	Customer leased access line or lines connected to the nationwide network over which an unlimited number of calls can be made for a fixed monthly charge.
Wire Center	The location of one or more local switching systems. A point at which customers' loops converge.

ABBREVIATIONS USED IN ANNUAL REPORTS

Acct	.....	Account
Accum	.....	Accumulated
Acq	.....	Acquisition
Admin	.....	Administrative
Alloc	.....	Allocation
Amort	.....	Amortization
CO	.....	Central Office
Depr	.....	Depreciation
Equip	.....	Equipment
Exp	.....	Expenses
EOY	.....	End of Year
FOY	.....	First of Year
Info	.....	Information
ITC	.....	Investment Tax Credit
Misc	.....	Miscellaneous
Nonoper	.....	Nonoperating
Nonreg	.....	Nonregulated
Oper	.....	Operating
Opns	.....	Operations
Orig	.....	Originating
Prop	.....	Property
Receiv	.....	Receivable
Reg	.....	Regulated
Rev	.....	Revenues
Svcs	.....	Services
Telecom	.....	Telecommunications
Term	.....	Terminating
TPIS	.....	Telecommunications Plant in Service
TPUC	.....	Telecommunications Plant Under Construction
Uncoll	.....	Uncollectible

IDENTIFICATION AND OWNERSHIP

Exact Utility Name: FRONTIER COMMUNICATIONS OF VIROQUA LLC
Utility Location: 114 E COURT ST
P.O. BOX 191
VIROQUA, WI 54665-0191
P.O. BOX ZIP 54665

Utility Web Site Address:

When was utility organized?: 08/31/1897

Report any change in name and the effective date:

Telephone numbers for potential customers to contact company:

Business Customers: (608) 637 - 2112 Ext:

Residential Customers: (800) 435 - 1504 Ext:

Primary Utility Contact (located at utility address)

Name: JERRY N. SCHNIEDER
Title: STATE VICE PRESIDENT
Firm: CITIZENS TELECOMMUNICATIONS COMPANY
Office Address: 53 NORTH STEVENS STREET
RHINELANDER, WI 54501

Fax Number: (715) 369 - 3186
Telephone Number: (715) 365 - 2207
Email Address: jerry.schneider@frontiercorp.com

Officer in charge of correspondence concerning this report

Name: GREGG C. SAYRE
Title: ASSISTANT SECRETARY
Office Address: 180 S. CLINTON AVE
ROCHESTER, NY 14646

Fax Number: (585) 263 - 9986
Telephone Number: (585) 777 - 7270 EXT
Email Address: gregg.sayre@frontiercorp.com

Individual or firm, if other than utility employee, preparing this report

Name:
Title:

Office Address:

Fax Number:
Telephone Number:
Email Address:

IDENTIFICATION AND OWNERSHIP

Person responsible for financial information contained in report

Name: SHANITA FREEMAN
Title: REGULATORY ANALYST

Office Address: 180. SOUTH CLINTON AVENUE
ROCHESTER, NY 14646

Fax Number: (585) 262 - 5625
Telephone Number: (585) 777 - 8170
Email Address: shanita.feeman@frontiercorp.com

Person responsible for statistical information contained in report

Name: SHANITA FREEMAN
Title: REGULATORY ANALYST

Office Address: 180 SOUTH CLINTON AVE
ROCHESTER, NY 14646

Fax Number: (585) 262 - 5625
Telephone Number: (585) 777 - 8170 EXT
Email Address: shanita.freeman@frontiercorp.com

Contact person for regulatory inquiries and complaints

Name: SCOTT BOHLER
Title: REGULATORY MANAGER
Firm: CITIZENS TELECOMMUNICATIONS COMPANY
Office Address: 2378 WILSHIRE BLVD.
MOUND, MN 55364

Fax Number: (952) 491 - 5515
Telephone Number: (952) 491 - 5534
Email Address: sbohler@czn.com

List names, addresses, and number of shares held by persons owning 5 percent or more of outstanding voting securities. If any stock is held by a nominee, give known particulars as to the beneficial owner (See Wis. Stat. § 196.795(1)(c), for definition of beneficial owner).

Name: FRONTIER SUBSIDIARY TELCO, LLC
Address: 180 SOUTH CLINTON AVE
ROCHESTER, NY 14646

Number of Shares Held: 1
Beneficial Owner: NONE

List companies owned, controlled, or operated and form and extent of such ownership, control or operation.

Company Name: N/A
Form of Interest: N/A
Extent Of Interest: N/A

OFFICERS AND DIRECTORS

Name, Title/Occupation and Business Address

Name: DAVID P. FREZZA Title/Occupation: VICE PRESIDENT, ENGINEERING Business Address (1): 180 S. CLINTON AVENUE Business Address (2): Business Address (3): City State, Zip: ROCHESTER, NY 14646	1
Name: DOANLD B. ARMOUR Title/Occupation: VICE PRESIDENT AND TREASURER Business Address (1): 3 HIGH RIDGE PARK Business Address (2): Business Address (3): City State, Zip: STAMFORD, CT 06905	2
Name: EDWARD O. KPPERMAN Title/Occupation: VICE PRESIDENT, TAX Business Address (1): 3 HIGH RIDGE PARK Business Address (2): Business Address (3): City State, Zip: STAMFORD, CT 06905	3
Name: GREGG C. SAYRE Title/Occupation: ASSISTANT SECRETARY Business Address (1): 180 S. CLINTON AVENUE Business Address (2): Business Address (3): City State, Zip: ROCHESTER, NY 14646	4
Name: JERRY ELLIOTT Title/Occupation: VICE PRESIDENT AND CHIEF FINANCIAL OFFIC Business Address (1): 3 HIGH RIDGE PARK Business Address (2): Business Address (3): City State, Zip: STAMFORD, CT 06905	5
Name: JOHN H.CASEY, III Title/Occupation: EXECUTIVE VICE PRESIDENT, ILEC OPERATION Business Address (1): 3 HIGH RIDGE PARK Business Address (2): Business Address (3): City State, Zip: STAMFORD, CT 06905	6

OFFICERS AND DIRECTORS

**Name, Title/Occupation
and Business Address**

Name: L. RUSSELL MITTEN Title/Occupation: GENERAL COUNSEL SECRETARY Business Address (1): 3 HIGH RIDGE PARK Business Address (2): Business Address (3): City State, Zip: STAMFORD, CT 06905	7
<hr/>	
Name: MICHAEL A. ZARELLA Title/Occupation: VICE PRESIDENT Business Address (1): 3 HIGH RIDGE PARK Business Address (2): Business Address (3): City State, Zip: STAMFORD, CT 06905	8
<hr/>	
Name: RANDALL LIS Title/Occupation: VICE PRESIDENT, ADMINISTRATION Business Address (1): 180 S. CLINTON AVENUE Business Address (2): Business Address (3): City State, Zip: ROCHESTER, NY 14646	9
<hr/>	
Name: ROBERT J. LARSON Title/Occupation: VICE PRESIDENT AND CHIEF ACCOUNTING OFFI Business Address (1): 3 HIGH RIDGE PARK Business Address (2): Business Address (3): City State, Zip: STAMFORD, CT 06905	10
<hr/>	
Name: SCOTT N. SCHNEIDER Title/Occupation: PRESIDENT AND CHIEF OPERATING OFFICER Business Address (1): 3 HIGH RIDGE PARK Business Address (2): Business Address (3): City State, Zip: STAMFORD, CT 06905	11
<hr/>	
Name: VIRGINIA L. COOGLE Title/Occupation: ASSISTANT SECRETARY Business Address (1): 3 HIGH RIDGE PARK Business Address (2): Business Address (3): City State, Zip: STAMFORD, CT 06905	12

INCOME STATEMENT - TOTAL COMPANY

Particulars (a)	This Year (000's) (b)	Last Year (000's) (c)	
Operating Revenues			
Operating Revenues (5000-5300)	4,213	3,520	1
Total Operating Revenues	4,213	3,520	
Operating Expenses			
Plant Specific Operations Expenses (6110-6410)	489	304	2
Other Plant Nonspecific Operations Expenses	199	1,508	3
Customer Operations Expense (6610-6620)	327	330	4
Corporate Operations Expense (6720-6790)	187	397	5
Other Operating Income and Expense (7100)	0	0	6
Operating Taxes (7200)	1,162	453	7
Total Operating Expenses	2,364	2,992	
Net Operating Income	1,849	528	
Other Income			
Nonoperating Income and Expense (7300)	(49)	(2)	8
Nonoperating Taxes (7400)	0	0	9
Interest and Related Items (7500)	236	102	10
Extraordinary Items (7600)	0	0	11
Nonregulated Net Income (7990)	0	209	12
Total Nonoperating Income	(285)	105	
Net Income	1,564	633	

NOTES TO INCOME STATEMENT OR BALANCE SHEET

In the space provided below, disclose all material information not included elsewhere in this report that is necessary to make the financial statements clear and understandable. Included should be:

-
1. A summary of significant accounting policies. (The summaries should disclose, but not be limited to, the utility's accounting policies with regard to pension cost, unbilled revenues, depreciation, and income taxes.)
-
2. A summary of significant contingent assets and liabilities existing at year end, including a brief explanation of any action initiated by the Internal Revenue Service, Wisconsin Department of Revenue, or the utility involving a possible assessment or refund of taxes.
-
3. The notes should include an explicit and precise explanation of any retained earnings restrictions and should state the amount of retained earnings affected by such restrictions.

BALANCE SHEET - ASSETS (CLASS B USE ACCOUNTS DESIGNATED BY *)

Particulars (a)	Balance--EOY	Balance--FOY (000's) (c)	
CURRENT ASSETS			
CASH AND EQUIVALENTS			
Cash and Equivalents (1120)*	22	8	1
TOTAL CASH AND EQUIVALENTS	22	8	
RECEIVABLES AND ALLOWANCE FOR DOUBTFUL ACCOUNTS			
Telecommunications Accounts Receivable (1180)*			2
Other Accounts Receivable (1190)*			3
Receivables (1170)*	(757)	(7,054)	4
Accounts Receivable Allowance-Telecom (1181)*			5
Accounts Receivable Allowance-Other (1191)*			6
Allowance for Doubtful Accounts (1171)*	(28)	10	7
TOTAL RECEIVABLES AND ALLOWANCE FOR DOUBTFUL ACCOUNTS	(729)	(7,064)	
SUPPLIES			
Inventories (1220)*	11	12	8
TOTAL SUPPLIES	11	12	
PREPAYMENTS			
Prepayments (1280)*			9
TOTAL PREPAYMENTS	0	0	
OTHER CURRENT ASSETS			
Other Current Assets (1350)*	5	3	10
TOTAL OTHER CURRENT ASSETS	5	3	
TOTAL CURRENT ASSETS	(691)	(7,041)	
NONCURRENT ASSETS			
INVESTMENTS			
Nonregulated Investments (1406)*			(2) 11
RTB Class B Stock (1402)*			12
Other Noncurrent Assets (1410)*	2,913	(4,000)	13
TOTAL INVESTMENTS	2,913	(4,002)	
DEFERRED CHARGES			
Deferred Maint., Retirements and Other Deferred Charges (1438)*	4	5	14
TOTAL DEFERRED CHARGES	4	5	
OTHER JURISDICTIONAL ASSETS-NET			
Other Jurisdictional Assets-Net (1500)*	(612)		15
TOTAL OTHER JURISDICTIONAL ASSETS-NET	(612)	0	
TOTAL NONCURRENT ASSETS	2,305	(3,997)	
PLANT			
TELECOMMUNICATIONS PLANT IN SERVICE			
Telecommunications Plant in Service (2001)*	8,705	14,136	16
Less: Accumulated Depreciation (3100)*	7,040	6,017	17
Less: Accumulated Amortization-Tangible (3400)*			18
Less: Accumulated Amortization-Capitalized Leases (3410)			19
Less: Accumulated Amortization-Leasehold Improvements (3420)			20
NET TELECOMMUNICATIONS PLANT IN SERVICE	1,665	8,119	

BALANCE SHEET - ASSETS (CLASS B USE ACCOUNTS DESIGNATED BY *)

Particulars (a)	Balance--EOY	Balance--FOY (000's) (c)
PLANT		
PROPERTY HELD FOR FUTURE USE		
Property Held for Future Telecommunications Use (2002)*		21
Less: Accumulated Depr.-Held for Future Telecom. Use (3200)*		22
NET PROPERTY HELD FOR FUTURE USE	0	0
NONOPERATING PLANT		
Nonoperating Plant (2006)*		23
Less: Accumulated Depreciation-Nonoperating (3300)*		986
NET NONOPERATING PLANT	0	(986)
TPUC		
Telecommunications Plant Under Construction (2003)*	162	261
TOTAL TPUC	162	261
TELECOMMUNICATIONS PLANT ADJUSTMENT		
Telecommunications Plant Adjustment (2005)*		6,528
NET TELECOMMUNICATIONS PLANT ADJUSTMENT	0	6,528
GOODWILL		
Goodwill (2007)*		27
TOTAL GOODWILL	0	0
TOTAL PLANT	1,827	13,922
TOTAL ASSETS AND OTHER DEBITS	3,441	2,884

BALANCE SHEET - LIABILITIES (CLASS B USE ACCOUNTS DESIGNATED BY *)

Particulars (a)	Balance--EOY (000's) (b)	Balance--FOY (000's) (c)	
CURRENT LIABILITIES			
Notes Payable (4020)*			1
Other Current Accounts and Notes Payable (4000)*	106	95	2
Customers' Deposits (4040)*			3
Income Taxes-Accrued (4070)*			4
Other Taxes-Accrued (4080)*	44	1	5
Net Current Deferred Operating Income Taxes (4100)*		(17)	6
Net Current Deferred Nonoperating Income Taxes (4110)*			7
Current Maturities-Long-Term Debt (4050)*			8
Current Maturities-Capital Leases (4060)*			9
Other Current Liabilities (4130)*			10
TOTAL CURRENT LIABILITIES	150	79	
LONG-TERM DEBT			
Funded Debt (4210)*	2,859	2,859	11
Obligations Under Capital Leases (4250)*			12
Advances from Affiliated Companies (4260)*	0		13
Other Long-Term Debt (4270)*			14
Long-Term Debt and Funded Debt (4200)*			15
TOTAL LONG-TERM DEBT	2,859	2,859	
OTHER LIABILITIES AND DEFERRED CREDITS			
Other Liabilities and Deferred Credits (4300)*	(636)	(68)	16
Unamortized Operating Investment Tax Credits-Net (4320)*			17
Unamortized Nonoperating Investment Tax Credits-Net (4330)*			18
Net Noncurrent Deferred Operating Income Taxes (4340)*	(758)	(236)	19
Net Deferred Tax Liability Adjustments (4341)*			20
Net Noncurrent Deferred Nonoperating Income Taxes (4350)*		9	21
Deferred Tax Regulatory Adjustments-Net (4361)*		0	22
Other Jurisdictional Liabilities and Deferred Credits-Net (4370)*	129	108	23
TOTAL OTHER LIABILITIES AND DEFERRED CREDITS	(1,265)	(187)	
STOCKHOLDERS' EQUITY			
Capital Stock (4510)*	800	800	24
Additional Paid-in Capital (4520)*	(667)	5,008	25
Treasury Stock (4530)*			26
Other Capital (4540)*			27
Retained Earnings (4550)*	1,763	(5,675)	28
TOTAL STOCKHOLDERS' EQUITY	1,896	133	
TOTAL LIABILITIES AND OTHER CREDITS	3,640	2,884	

IMPORTANT CHANGES DURING THE YEAR

1. Estimated increase or decrease in annual revenues due to important rate changes, giving bases of estimates. Provide details and dollar amounts for increases and decreases, respectively, by revenue category noted on Operating Revenues schedule.

2. Additional matters of fact (not elsewhere provided for) which respondent may desire to include in its report.

AFFILIATE ABBREVIATIONS

In column (b) provide the abbreviation for the name of the affiliate shown in column (a). Limit abbreviations to 10 characters or less. Use these abbreviations when completing the affiliated interest schedules. Insert "Other" in the Abbreviations column if the activity to be reported for a particular record in the Affiliated Interest Transactions or Affiliated Assets and Liabilities schedule represents an aggregation of activity not exceeding the dollar or percentage limits set forth in the header of that schedule.

Name of Affiliate (a)	Abbreviations (b)	
Citizens Telecommunciations Services Company	CTCS	1
Citizens Communications Company	CZN	2
Frontier Communications of America	FCA	3
Frontier Communications of MInnesota	FCMN	4
Frontier Communications of Wisconsin, Inc.	FCWI	5
Frontier Subsidiary Telco	FSTI	6
Frontier Telephone of Rochester	FTR	7
Other	OTH	8

AFFILIATED INTEREST TRANSACTIONS

Provide a summary of transactions under established affiliated interest contracts and arrangements (see Wis. Stat. § 196.52, for "affiliated interest" definitions). Use the space below to report transactions with individual affiliates and multiple affiliated interest agreements or, at the utility's option, with individual affiliates and a single agreement. Activity associated with affiliated contracts or arrangements not in excess of \$25 (,000) or 5 percent of the equity of the utility, whichever is smaller, may be aggregated in a single record. For utilities whose intrastate gross operating revenues of the previous year exceeded \$100,000 (,000), individual contracts or arrangements not exceeding \$100 (,000) may be aggregated in a single record. Where an affiliate is both providing and receiving service use one record to show billings to and a second record for billings from. When billings to or from an affiliate are recorded on the books of the utility, the records underlying such billings shall be sufficient to show all the detail maintained to identify the associated accounts related to the billing.

Particulars (a)	(b)	(c)	(d)	(e)
Docket	6510ATF106			
Name of Affiliate	CZN			1
Designate whether billed to or from:	FROM			2
Cost Based (C), Market Price (M), Prevailing Price (P), Tariff (T), Other (O)	C			3
Total Dollar Activity (000's)	481			4
Percent of affiliate's business billed to all affiliated regulated utilities				5
If cost based, rate of return on equity or markup incorporated in billings	0.00			6
Footnotes				

AFFILIATED ASSETS AND LIABILITIES

This schedule should be used to report affiliated activity concerning balances at the end of the year for the following accounts: 1160, Temporary Investments; 1120, Cash and Equivalents (for other than former account 1160); 1180, Telecommunications Accounts Receivable; 1190, Other Accounts Receivable; 1200, Notes Receivable; 1210, Interest and Dividends Receivable; 1170, Receivables (for other than former accounts 1180, 1190, 1200, and 1210); 1401, Investment in Affiliated Companies; 1408, Sinking Funds; 1410, Other Noncurrent Assets (for other than former accounts 1401 and 1408); 4010, Accounts Payable; 4020, Notes Payable; 4000, Current Accounts and Notes Payable (for other than former accounts 4010 and 4020); 4260, Advances from Affiliated Companies; and 4200, Long Term Debt and Funded Debt (for other than former account 4260). Amounts at the end of the year for each affiliate should be identified by respective affiliate and account number. Report information below consecutively by respective account number; affiliated amounts of less than \$5,000 may be reported in aggregate as "Other" for a particular account.

Name of Affiliate (a)	Account Number (b)	Balance EOY (000's) (c)	
Citizens Communications Company	1190	(1,072)	1
Frontier Communications of Minnesota	1190	132	2
Frontier Communications of Wisconsin, Inc.	1190	(20)	3
Frontier Telephone of Rochester	1190	(8)	4
Other	1190	11	5
Citizens Communications Company	1401	2,913	6

TELECOMMUNICATIONS PLANT IN SERVICE CLASS A & B

Plant Account (a)	Account (b)	Balance FOY (000's) (c)	Additions (000's) (d)	
GENERAL SUPPORT ASSETS				
Land	2111	37		1
Motor Vehicles	2112	153		2
Aircraft	2113			3
Tools and Other Work Equipment	2114	125	9	4
Buildings	2121	526	36	5
Furniture	2122	44		6
Office Equipment	2123	33	0	7
General Purpose Computers	2124	55		8
NET REG--GENERAL SUPPORT ASSETS:		973	45	
CENTRAL OFFICE ASSETS				
Non-Digital Switching	2211	11		9
Digital Electronic Switching	2212	2,022	91	10
Operator Systems	2220			11
Radio Systems	2231	88		12
Circuit Equipment	2232	1,464	32	13
NET REG--CENTRAL OFFICE ASSETS:		3,585	123	
INFORMATION ORIGATION/TERMINATION ASSETS				
Station Apparatus	2311			14
Customer Premises Wiring	2321			15
Large Private Branch Exchanges	2341			16
Public Telephone Terminal Equipment	2351			17
Other Terminal Equipment	2362	4		18
NET REG--INFORMATION ORIG/TERM ASSETS:		4	0	
CABLE & WIRE FACILITIES ASSETS				
Poles	2411	45		19
Aerial Cable	2421	1	0	20
Underground Cable	2422	314	65	21
Buried Cable	2423	2,419	201	22
Submarine and Deep Sea Cable	2424	0	0	23
Intrabuilding Network Cable	2426	0	0	24
Aerial Wire	2431			25
Conduit Systems	2441	676		26
NET REG--CABLE & WIRE FACILITIES ASSETS:		3,455	266	
AMORTIZABLE ASSETS				
Capital Leases	2681			27
Leasehold Improvements	2682			28
Intangibles	2690	6,119	(6,119)	29
Accumulated Amortization - Intangible	3500			30
NET REG--AMORTIZABLE ASSETS:		6,119	(6,119)	

TELECOMMUNICATIONS PLANT IN SERVICE CLASS A & B (cont.)

Account (e)	Retirements (000's) (f)	Transfers / Adjustments (000's) (g)	Balance EOY (000's) (h)	
2111			37	1
2112	62		91	2
2113			0	3
2114	45		89	4
2121	8		554	5
2122	37		7	6
2123	13	0	20	7
2124			55	8
	165	0	853	
2211			11	9
2212	15	0	2,098	10
2220			0	11
2231			88	12
2232	8	0	1,488	13
	23	0	3,685	
2311			0	14
2321			0	15
2341			0	16
2351			0	17
2362			4	18
	0	0	4	
2411			45	19
2421	0	0	1	20
2422	0	0	379	21
2423	3	0	2,617	22
2424	0	0	0	23
2426	0	0	0	24
2431			0	25
2441			676	26
	3	0	3,718	
2681			0	27
2682			0	28
2690			0	29
3500			0	30
	0	0	0	

TELECOMMUNICATIONS PLANT IN SERVICE CLASS A & B

Plant Account (a)	Account (b)	Balance FOY (000's) (c)	Additions (000's) (d)	
NET REG TELECOM. PLANT IN SERVICE		14,136	(5,685)	
Plus: Allocation to Nonregulated Activity - EOY	2001			31
TOTAL TELECOM. PLANT IN SERVICE - EOY				
Explain all amounts shown in column (g).				

TELECOMMUNICATIONS PLANT IN SERVICE CLASS A & B (cont.)

Account (e)	Retirements (000's) (f)	Transfers / Adjustments (000's) (g)	Balance EOY (000's) (h)	
	191	0	8,260	
2001			445	31
			8,705	

TELECOMMUNICATIONS PLANT IN SERVICE CLASS A & B (SUB-CLASS ACCOUNTS)

Report telecommunications plant data for each subaccount where primary plant accounts have subclassifications. Any other separate accounting for telephone plant at an individual telephone company should be consolidated and reported in the primary accounts as defined in the uniform system of accounts.

Plant Subaccount (a)	Subaccount (b)	Balance FOY (000's) (c)	Additions (000's) (d)	
Office Support Equipment	2123.1	26		1
Company Communications Equipment	2123.2	7		2
Digital Electronic Switching - Circuit	2212.1	223		3
Digital Electronic Switching - Packet	2212.2	1,799	91	4
Circuit Equipment - Electronic	2232.1	852	19	5
Circuit Equipment- Optical	2232.2	612	13	6
Aerial Cable - Nonmetallic	2421.1			7
Aerial Cable - Metallic	2421.2	1		8
Underground Cable - Nonmetallic	2422.1	20		9
Underground Cable - Metallic	2422.2	294	65	10
Buried Cable - Nonmetallic	2423.1	338	19	11
Buried Cable - Metallic	2423.2	2,081	182	12
Submarine and Deep Sea Cable - Nonmetallic	2424.1			13
Submarine and Deep Sea Cable - Metallic	2424.2			14
Intrabuilding Cable - Nonmetallic	2426.1			15
Intrabuilding Cable - Metallic	2426.2			16

Explain all amounts shown in column (g).

TELECOMMUNICATIONS PLANT IN SERVICE CLASS A & B (SUB-CLASS ACCOUNTS)
(cont.)

Subaccount (e)	Retirements (000's) (f)	Transfers / Adjustments (000's) (g)	Balance EOY (000's) (h)	
2123.1	6		20	1
2123.2	7		0	2
2212.1			223	3
2212.2	15		1,875	4
2232.1			871	5
2232.2	8		617	6
2421.1			0	7
2421.2			1	8
2422.1			20	9
2422.2			359	10
2423.1			357	11
2423.2	3		2,260	12
2424.1			0	13
2424.2			0	14
2426.1			0	15
2426.2			0	16

ACCUMULATED DEPRECIATION CLASS A & B

Primary Plant Account (a)	Acct (b)	Balance FOY (000's) (c)	Depr Rate (d)	Annual Accrual (000's) (e)	Additional Accrual (000's) (f)	
GENERAL SUPPORT ASSETS						
Motor Vehicles	2112	92	12.5000	17		1
Aircraft	2113					2
Tools and Other Work Equipment	2114	130	10.0000	10		3 1
Buildings	2121	376	2.5000	13		4
Furniture	2122	44	10.0000			5
Office Equipment	2123	22	10.0000	3	0	6
General Purpose Computers	2124	57	25.0000			7 1
NET REG--GENERAL SUPPORT ASSETS		721		43	0	
CENTRAL OFFICE ASSETS						
Non-Digital Switching	2211	11				8
Digital Electronic Switching	2212	1,292	8.5000	213	0	9
Operator Systems	2220					10
Radio Systems	2231	71	8.3999	8		11
Circuit Equipment	2232	1,210	16.7000	192	0	12
NET REG--CENTRAL OFFICE ASSETS		2,584		413	0	
INFORMATION ORIGATION/TERMINATION ASSETS						
Station Apparatus	2311					13
Customer Premises Wiring	2321					14
Large Private Branch Exchanges	2341					15
Public Telephone Terminal Equipment	2351					16
Other Terminal Equipment	2362	4	25.0000			17
NET REG--INFORMATION ORIG/TERM ASSETS		4		0	0	
CABLE & WIRE FACILITIES ASSETS						
Poles	2411	45	6.0000	3		18 1
Aerial Cable	2421	(1)	6.3000	0	0	19
Underground Cable	2422	248	5.0000	18	0	20
Buried Cable	2423	2,006	5.3000	131	0	21
Submarine and Deep Sea Cable	2424	0		0	0	22
Intrabuilding Network Cable	2426	0		0	0	23
Aerial Wire	2431					24
Conduit Systems	2441	409	2.5000	17		25
NET REG--CABLE & WIRE FACILITIES ASSETS		2,707		169	0	
Net Reg Accumulated Depreciation		6,016		625	0	
Plus: Nonreg Accumulated Depreciation	3100			478	148	26 1
Total Accumulated Depreciation				1,103	148	
Columns e, f and I						

ACCUMULATED DEPRECIATION CLASS A & B (cont.)

Acct (g)	Retired (000's) (h)	Cost of Removal (000's) (i)	Salvage (000's) (j)	Other (000's) (k)	Balance EOY (000's) (l)	
2112	62				47	1
2113	0				0	2
2114	45				95	3 1
2121	8	7			374	4
2122	37				7	5
2123	13	0	0	0	12	6
2124	0				57	7 1
	165	7	0	0	592	
2211	0				11	8
2212	15	0	0	0	1,490	9
2220	0				0	10
2231	0				79	11
2232	8	0	0	0	1,394	12
	23	0	0	0	2,974	
2311	0				0	13
2321	0				0	14
2341	0				0	15
2351	0				0	16
2362	0				4	17
	0	0	0	0	4	
2411	0				48	18 1
2421	0	0	0	0	(1)	19
2422	0	0	0	0	266	20
2423	3	0	0	0	2,134	21
2424	0	0	0	0	0	22
2426	0	0	0	0	0	23
2431	0				0	24
2441	0				426	25
	3	0	0	0	2,873	
	191	7	0	0	6,443	
3100					597	26 1
					7,040	

ACCUMULATED DEPRECIATION CLASS A & B (SUB-CLASS ACCOUNTS)

Where subclassifications of primary plant accounts are used, report below the accumulated depreciation details for each subaccount or subsidiary record. Any other separate accounting for telephone accumulated depreciation at an individual telephone company should be consolidated and reported in the primary accounts as defined in the uniform system of accounts.

Plant Subaccount (a)	Subacct (b)	Balance FOY (000's) (c)	Depr Rate (d)	Annual Accrual (000's) (e)	Additional Accrual (000's) (f)
Office Support Equipment	2123.1	20	10.0	2	1
Company Communications Equipment	2123.2	2	10.0	1	2
Digital Electronic Switching - Circuit	2212.1	153	25.0	56	3
Digital Electronic Switching - Packet	2212.2	1,139	8.5	157	4
Circuit Equipment - Electronic	2232.1	726	16.7	129	5
Circuit Equipment- Optical	2232.2	484	12.0	63	6
Aerial Cable - Nonmetallic	2421.1				7
Aerial Cable - Metallic	2421.2	(1)	6.3		8
Underground Cable - Nonmetallic	2422.1	10	3.4	1	9
Underground Cable - Metallic	2422.2	238	5.0	17	10
Buried Cable - Nonmetallic	2423.1	201	4.6	17	11
Buried Cable - Metallic	2423.2	1,805	4.6	114	12
Submarine and Deep Sea Cable - Nonmetall	2424.1				13
Submarine and Deep Sea Cable - Metallic	2424.2				14
Intrabuilding Cable - Nonmetallic	2426.1				15
Intrabuilding Cable - Metallic	2426.2				16

ACCUMULATED DEPRECIATION CLASS A & B (SUB-CLASS ACCOUNTS) (cont.)

Subacct (g)	Retired (000's) (h)	Cost of Removal (000's) (i)	Salvage (000's) (j)	Other (000's) (k)	Balance EOY (000's) (l)	
2123.1	6				16	1
2123.2	7				(4)	2
2212.1	0				209	3
2212.2	15				1,281	4
2232.1	0				855	5
2232.2	8				539	6
2421.1	0				0	7
2421.2	0				(1)	8
2422.1	0				11	9
2422.2	0				255	10
2423.1	0				218	11
2423.2	3				1,916	12
2424.1	0				0	13
2424.2	0				0	14
2426.1	0				0	15
2426.2	0				0	16

RETAINED EARNINGS (ACCT. 4550)

Particulars (a)	This Year (000's) (b)	Last Year (000's) (c)	
Balance-First of Year	(5,675)	(86)	1
Changes:			
Balance Transferred from Income	1,763	2,141	2
Dividends Declared:			
Common	(5,675)	6,222	3
Preferred			4
Total Dividends Declared	(5,675)	6,222	
Miscellaneous Debits to Retained Earnings			5
Miscellaneous Credits to Retained Earnings			6
Balance--End of Year	<u><u>1,763</u></u>	<u><u>(4,167)</u></u>	

REVENUES (CLASS B USE ACCOUNTS DESIGNATED BY *)

Particulars (a)	This Year (000's) (b)	Last Year (000's) (c)	
LOCAL NETWORK SERVICES REVENUES			
Basic Local Service Revenue (5000)*			1
Basic Area Revenue (5001)	871	854	2
Private Line Revenue (5040)	3		3
Other Basic Area Revenue (5060)	237	238	4
TOTAL LOCAL NETWORK SERVICES REVENUES	1,111	1,092	
INTERSTATE NETWORK ACCESS SERVICES REV.			
End User Revenue (5081)*	394	358	5
Switched Access Revenue (5082)*	934	825	6
Special Access Revenue (5083)*	295	249	7
TOTAL INTERSTATE NETWORK ACCESS SERVICES REV.	1,623	1,432	
INTRASTATE NETWORK ACCESS SERVICES REV.			
End User Revenue (5081)*			8
Switched Access Revenue (5082)*	424	453	9
Special Access Revenue (5083)*	206	182	10
TOTAL INTRASTATE NETWORK ACCESS SERVICES REV.	630	635	
LONG DISTANCE NETWORK SERVICES MESSAGE REV.			
Long Distance Message Revenue (5100)*			11
TOTAL LONG DISTANCE NETWORK SERVICES MESSAGE REV.	0	0	
MISCELLANEOUS & NONREGULATED REVENUES			
Miscellaneous Revenue (5200)*	129	130	12
Directory Revenue (5230)	244	226	13
Nonregulated Operating Revenue (5280)*	475	0	14 ³
TOTAL MISCELLANEOUS & NONREGULATED REVENUES	848	356	
GROSS OPERATING REVENUES	4,212	3,515	
UNCOLLECTIBLE REVENUES			
Uncollectible Revenue (5300)*	(1)	(5)	15
TOTAL UNCOLLECTIBLE REVENUES	(1)	(5)	
TOTAL OPERATING REVENUES	4,213	3,520	

EXPENSES - CLASS A & B

Particulars (a)	Total This Year (000's) (b)	Total Last Year (000's) (c)	
PLANT SPECIFIC OPERATIONS EXPENSE			
Net Reg Network Support Expense (6110)			1
Net Reg General Support Expense (6120)	147	158	2 3
Net Reg Central Office Switching Expense (6210)	29	39	3 3
Net Reg Operator Systems Expense (6220)			4
Net Reg Central Office Transmission Expenses (6230)	22	15	5 3
Net Reg Information Orig. / Term. Expense (6310)			6 3
Net Reg Cable and Wire Facilities Expense (6410)	98	92	7 3
NET REGULATED	296	304	
PLUS: NONREGULATED	193	0	8
TOTAL PLANT SPECIFIC OPERATIONS EXPENSE	489	304	
PLANT NONSPECIFIC OPERATIONS EXPENSE			
Net Reg Other Property, Plant and Equip. Exp. (6510)	0	0	9
Net Reg Network Operations Expense (6530)	156	117	10 3
Net Reg Access Expense (6540)	83	48	11 3
Net Reg Depreciation and Amortization Expense (6560)	(295)	1,343	12 3
NET REGULATED	(56)	1,508	
PLUS: NONREGULATED	255	0	13
TOTAL PLANT NONSPECIFIC OPERATIONS EXPENSE	199	1,508	
CUSTOMER OPERATIONS EXPENSE			
Net Reg Marketing (6610)	26	45	14 3
Net Reg Services (6620)	276	285	15 3
NET REGULATED	302	330	
PLUS: NONREGULATED	25	0	16
TOTAL CUSTOMER OPERATIONS EXPENSE	327	330	
CORPORATE OPERATIONS EXPENSE			
Net Reg General and Administrative (6720)	187	397	17 3
Net Reg Provision for Uncollectible Notes Receiv. (6790)			18
NET REGULATED	187	397	
PLUS: NONREGULATED	0	0	19
TOTAL CORPORATE OPERATIONS EXPENSE	187	397	
NET REGULATED	729	2,539	
PLUS: NONREGULATED	473	0	
TOTAL EXPENSES	1,202	2,539	

EXPENSES - CLASS A & B (DETAIL)

Particulars (a)	Total This Year (000's) (b)	Total Last Year (000's) (c)	
Property Held for Future Tele. Use Exp. (6511)			1
Provisioning Expense (6512)			2
NET REG: Reported in Account 6510	0	0	
Depreciat. Exp.--Tele. Plant in Service (6561)	686	610	3
Depreciat. Exp.--Prop. Held for Future Tele. Use (6562)			4
Amortization Expense--Tangible (6563)	4	4	5
Amortization Expense--Intangible (6564)	(985)	726	6
Amortization Expense--Other (6565)		3	7
NET REG: Reported in Account 6560	(295)	1,343	

CALCULATION OF ASSESSABLE REVENUES FOR REMAINDER AND TELEPHONE RELAY ASSESSMENT PURPOSES

Currently, cooperatives are not billed for remainder assessment, but are subject to the telephone relay assessment.

Description (a)	This Year (000's) (b)	
Gross Operating Revenues	4,212	1
Plus: Collection of amounts previously written off		2
Less: Uncollectibles written off during the year	1	3
Plus: Total Net Reg. Other Operating Income and (Expense) (7100)	0	4
Less: Nonregulated Operating Revenue (included in Gross Oper. Rev. on Line 1)	475	5
Plus: Nonregulated Net Write Off Amount (included on lines 2 and 3)		6
Less: Out-of-State Operating Revenues (included in Gross Oper. Rev. on Line 1)		7
Plus (or Less) Other (please specify):		8
	0	
Assessable Revenues for Remainder and Telephone Relay Assessment Purposes		
	<u>3,736</u>	

CALCULATION OF ASSESSABLE REVENUES FOR UNIVERSAL SERVICE FUND ASSESSMENT PURPOSES

Description (a)	This Year (000's) (b)	
Total Basic Local Service Revenue (5000)	1,111	1
Plus: Total Intrastate Access Revenues (5081-5083)	630	2
Plus: Total Long Distance Network Services Revenue	0	3
Less: Out-of-State Operating Revenues (included in the above lines)		4
Plus: Intrastate Payphone Revenues		5
Plus (or Less) Other (please specify):		6
Assessable Revenues for Universal Service Fund Assessment Purposes		
	<u>1,741</u>	

OTHER INCOME ACCOUNTS

Particulars (a)	This Year (000's) (b)	Last Year (000's) (c)	
OTHER OPERATING INCOME AND EXPENSE			
Net Reg Other Operating Income and (Expense) (7100)			1
NET REGULATED	0	0	
PLUS: NONREGULATED	0	0	2
TOTAL OTHER OPERATING INCOME AND EXPENSE (7100)	0	0	
OPERATING TAXES			
Net Reg Operating Investment Tax Credits--Net (7210)			3
Net Reg Operating Federal Income Taxes (7220)	596	(230)	4
Net Reg Operating State and Local Income Taxes (7230)	146	(56)	5
Net Reg Operating Other Taxes (7240)	85	28	6
Net Reg Provision for Deferred Operating Income Taxes--Net (7250)	335	711	7
NET REGULATED	1,162	453	
PLUS: NONREGULATED	0	0	8
TOTAL OPERATING TAXES (7200)	1,162	453	
NONOPERATING INCOME AND EXPENSE			
Net Reg Dividend Income (7310)	2		9
Net Reg Interest Income (7320)	2		10
Net Reg Income from Sinking and Other Funds (7330)			11
Net Reg Allowance for Funds Used During Construction (7340)	3	5	12
Net Reg Gains or (Losses) from the Disposition of Certain Property (7350)			13
Net Reg Other Nonoperating Income (7360)	(58)		14
Net Reg Special Charges (7370)	(2)	7	15
NET REGULATED	(49)	(2)	
PLUS: NONREGULATED	0	0	16
TOTAL NONOPERATING INCOME AND EXPENSE (7300)	(49)	(2)	
NONOPERATING TAXES			
Net Reg Nonoperating Taxes (7400)			17
NET REGULATED	0	0	
PLUS: NONREGULATED	0	0	18
TOTAL NONOPERATING TAXES (7400)	0	0	
INTEREST AND RELATED ITEMS			
Net Reg Interest and Related Items (7500)	236	102	19
NET REGULATED	236	102	
PLUS: NONREGULATED	0	0	20
TOTAL INTEREST AND RELATED ITEMS (7500)	236	102	
EXTRAORDINARY ITEMS			
Net Reg Extraordinary Items (7600)			21
NET REGULATED	0	0	
PLUS: NONREGULATED	0	0	22
TOTAL EXTRAORDINARY ITEMS (7600)	0	0	
NONREGULATED NET INCOME			
Nonregulated Net Income (7990)		209	23 3
TOTAL NONREGULATED NET INCOME (7990)	0	209	
TOTAL NET REGULATED	1,349	762	
TOTAL NONREGULATED	0	0	
TOTAL OTHER INCOME ACCOUNTS	1,349	762	

NONREGULATED ACCUMULATED DEPRECIATION

Plant Account (a)	Acct (b)	Annual Accrual (000's) (c)	Additonal Accrual (000's) (d)	Balance EOY (000's) (e)	
Station Apparatus	2311	446	145	562	1
Public Telephone Terminal Equipment	2351	32	3	35	2
Total Nonregulated Accumulated Depreciation		478	148	597	

NONREGULATED INCOME STATEMENT

Particulars (a)	This Year (000's) (b)	Last Year (000's) (c)
NONREGULATED REVENUES		
Nonregulated Operating Revenue (5280)	475	1 3
NONREGULATED EXPENSES		
Plant Specific Operations Expense		
Nonregulated Network Support Expense (6110)		2
Nonregulated General Support Expense (6120)		3
Nonregulated Central Office Switching Expense (6210)		4
Nonregulated Operator Systems Expense (6220)		5
Nonregulated Central Office Transmission Expense (6230)		6
Nonregulated Information Orig./Term. Expense (6310)	193	7 3
Nonregulated Cable and Wire Facilities Expense (6410)		8
Total Nonregulated Plant Specific Operations Expense	193	0
Plant Nonspecific Operations Expense		
Nonregulated Other Property, Plant and Equip. Exp (6510)		9
Nonregulated Network Operations Expense (6530)		10
Nonregulated Access Expense (6540)	106	11 3
Nonregulated Depreciation and Amortization Expense (6560)	149	12 3
Total Nonregulated Plant Nonspecific Operations Expense	255	0
Customer Operations Expense		
Nonregulated Marketing (6610)	2	13 3
Nonregulated Services (6620)	23	14 3
Total Nonregulated Customer Operations Expense	25	0
Corporate Operations Expense		
Nonregulated General and Administrative (6720)		15
Nonregulated Provision for Uncollectible Notes Receivable (6790)		16
Total Nonregulated Corporate Operations Expense	0	0
TOTAL NONREGULATED EXPENSES (Excluding Other Income Accts.)	473	0
OTHER NONREGULATED INCOME ACCOUNTS		
Nonregulated Other Operating Income and Expense (7100)		17
Nonregulated Operating Taxes (7200)		18
Nonregulated Nonoperating Income and Expense (7300)		19
Nonregulated Nonoperating Taxes (7400)		20
Nonregulated Interest and Related Items (7500)		21
Nonregulated Extraordinary Items (7600)		22
NONREGULATED NET INCOME	2	0

NONREGULATED ACTIVITIES

List the type of nonregulated activities that the company is involved in.

Nonregulated Activity	
(a)	
Inside Wiring	1
Maintenance of Customer Premises Equipment	2

NONREGULATED INVESTMENTS

Particulars (a)	Balance EOY (000's) (b)	
Telecommunications Plant in Service - Allocation to Nonregulated Activity	445	1
Accumulated Depreciation - Allocation to Nonregulated Activity	597	2
Telecommunications Plant Under Construction - Allocation to Nonregulated Activity		3
Inventories - Allocation to Nonregulated Activity		4
Net Deferred Operating Income Taxes - Allocation to Nonregulated Activity		5
Net Nonregulated Investments	(152)	

NONREGULATED TELECOMMUNICATIONS PLANT IN SERVICE

Plant Account (a)	Account (b)	Balance EOY (000's) (c)	
Station Apparatus	2311	413	1
Public Telephone Terminal Equipment	2351	32	2
TOTAL NONREGULATED TELECOMMUNICATIONS PLANT IN SERVICE		445	

EMPLOYEE DATA - END OF YEAR

Report employee data based on primary allocation of respective wages and salaries.

Particulars (a)	Employees (b)	
Plant Operations		
Supervisory & Management		1
Central Office		2
Outside Plant	4	3
Building & Service		4
Other		5
Customer Operations		
Supervisory & Management	1	6
Operators		7
Business Office	2	8
Other		9
Corporate Operations		
Executive & General Management		10
Accounting & Finance		11
External Relations		12
Human Resources		13
Information Management		14
Legal		15
Procurement		16
Research & Development		17
Other		18
Other		
All Other Employees, Not Listed Above		19
Total Employees	7	
Part-Time Employees		20
Full-Time Employees	7	21
Total Part-Time and Full-Time Employees	7	

TELEPHONE CALLS AND MINUTES OF USE PER MONTH

Enter average number, in thousands, of calls and minutes of use per month. The averages may be based on actual counts taken periodically during the year. Please provide level of detail available.

Item (a)	Telephone Calls (000's) (b)	Minutes of Use (000's) (c)	
LOCAL			
Intra-Exchange	0	0	1 2
Extended Area Service	0	0	2 2
Extended Community Calling	10	42	3
Other Local-Undefined	0	0	4 2
Total Local	10	42	
TOLL			
Toll	155	2,021	5
Total Toll	155	2,021	
Total Local & Toll	165	2,063	

ACCESS USAGE

Enter number, in thousands, of Billed Minutes.

Description (a)	Billed Minutes (000's)				
	Interstate InterLATA (b)	Intrastate InterLATA (c)	Intrastate IntraLATA (d)	Interstate IntraLATA (e)	
Feature Group A -- Originating					1
Feature Group A -- Terminating					2
Feature Group B -- Originating					3
Feature Group B -- Terminating					4
Feature Group C -- Originating					5
Feature Group C -- Terminating					6
Feature Group D -- Originating	11,886	5,279	7,082	4	7
Feature Group D -- Terminating	9,615	3,213	5,261	3	8

OUTSIDE PLANT STATISTICS AT END OF YEAR

Description of Item (a)	Amount (b)	
Sheath miles of plant - fiber optics	23	1
Strand miles of plant - fiber optics	184	2
Route miles of plant - microwave		3

SPECIAL ACCESS CIRCUITS IN USE AT END OF YEAR

Circuit Type (a)	InterLATA Chan. Terms. (b)	IntraLATA Chan. Terms. (c)	
Voice grade	10	21	1
56 kbps	28	7	2
64 kbps (DS0)	1	0	3 4
1.54 Mbps (DS-1)	87	18	4
45 Mbps (DS-3)	4	0	5 4
SONET OC-1			6
SONET OC-3			7
SONET OC-12			8
SONET OC-48			9
SONET OC-192			10

SERVICE DATA

Access Line--Central office line equipment, or equivalent, and all outside plant facilities, or equivalent, required to connect the serving central office with the customer premises via physical connection, frequency, and/or time slot. From an engineering perspective, a channel connection is at a DS0 level. A DS0 level is a 4 KHz voice or 64 Kilobits/second. Customer--A person who uses a telephone as a subscriber.

Item (a)	FOY (b)	EOY (c)	
Business			
1 Party	790	805	3
2 Party			4
4 Party			5
PBX Trunks/System Trunks	30	31	6
Centrex Trunks			7
Centrex Lines	57	54	8
Key System Trunks	332	333	9
Mobile (Utility Provided Service)			10
Paging (Utility Provided Service)			11
FX-Out (Switched)	11	10	12
Pay Telephone	47	39	13
Coin-Operated Pay Telephone			14
Independent Pay Telephone Provider			15
Other			16
Total Business Lines	1,267	1,272	17
Residential (Incl. Emp. Concess.)			
1 Party	2,783	2,744	19
2 Party			20
4 Party			21
FX-Out (Switched)			22
Other			23
Total Residential Lines	2,783	2,744	24
Total Bus & Res Lines	4,050	4,016	25
Company Used Lines	95	90	26
Total Lines Used	4,145	4,106	27

SERVICE DATA (cont.)

Access Line--Central office line equipment, or equivalent, and all outside plant facilities, or equivalent, required to connect the serving central office with the customer premises via physical connection, frequency, and/or time slot. From an engineering perspective, a channel connection is at a DS0 level. A DS0 level is a 4 KHz voice or 64 Kilobits/second. Customer--A person who uses a telephone as a subscriber.

Item (a)	FOY (b)	EOY (c)	
Miscellaneous			
WATS Lines - OutWATS	5	5	3
WATS Lines - 800 Service	4	4	4
FX-In-intraLATA	2	2	5
Special Access-intraLATA			6
(expressed in equiv. access lines)	492	460	7
Special Access-interLATA			8
(expressed in equiv. access lines)	4,520	4,815	9
Feature Group A Lines	2	2	10
Feature Group B Trunks	24	24	11
Feature Group C Trunks	72	72	12
Feature Group D Trunks	888	908	13
TSPS - Trunks	72	72	14
EAS and ECC - Trunks	286	286	15
Cellular Trunks (Pub. Sw. Net.)	24	48	16
Video Distance Learning	2	2	17
- discounted (special tariff)			18
Customers			19
Number of Lifeline customers at FOY (January 1, 2003)			20
and EOY (December 31, 2003):	154	175	21
Number of Linkup customers connected during			22
FOY (Calendar year 2002) and EOY (Calendar year 2003):	0	1	23
Other			24
Total Company Square Miles	69	69	25
Total Company Route Miles	299	299	26
Footnotes			

SERVICE DATA - END OF YEAR

Access Line--Central office line equipment, or equivalent, and all outside plant facilities, or equivalent, required to connect the serving central office with the customer premises via physical connection, frequency, and/or time slot. From an engineering perspective, a channel connection is at a DS0 level. A DS0 level is a 4 KHz voice or 64 Kilobits/second. Customer--A person who uses a telephone as a subscriber.

Item (a)	Exchange (b)	Exchange (c)	Exchange (d)	Exchange (e)	
PSCW Exchange ID	5530				1
Business					
1 Party	805				2
2 Party					3
4 Party					4
PBX Trunks/System Trunks	31				5
Centrex Trunks					6
Centrex Lines	54				7
Key System Trunks	333				8
Mobile (utility provided service)					9
Paging (utility provided service)					10
FX-Out (Switched)	10				11
Pay Telephone	39				12
Coin-Operated Pay Telephone					13
Independent Pay Telephone Provider					14
Other					15
Total Business Lines	1,272	0	0	0	16
Residential (Incl. Emp. Concess.)					
1 Party	2,744				17
2 Party					18
4 Party					19
FX-Out (Switched)					20
Other					21
Total Residential Lines	2,744	0	0	0	22
Total Bus & Res Lines	4,016	0	0	0	23
Company Used Lines	90				24
Total Lines Used	4,106	0	0	0	25
					26
					27

SERVICE DATA - END OF YEAR (cont.)

Access Line--Central office line equipment, or equivalent, and all outside plant facilities, or equivalent, required to connect the serving central office with the customer premises via physical connection, frequency, and/or time slot. From an engineering perspective, a channel connection is at a DS0 level. A DS0 level is a 4 KHz voice or 64 Kilobits/second. Customer--A person who uses a telephone as a subscriber.

Item (a)	Exchange (b)	Exchange (c)	Exchange (d)	Exchange (e)	
PSCW Exchange ID	5530				1
Miscellaneous					2
WATS Lines - OutWATS	5				3
WATS Lines - 800 Service	4				4
FX-In-intraLATA	2				5
Special Access-intraLATA (equiv. access lines)	460				6 7
Special Access-interLATA (equiv. access lines)	4,815				8 9
Feature Group A Lines	2				10
Feature Group B Trunks	24				11
Feature Group C Trunks	72				12
Feature Group D Trunks	908				13
TSPS - Trunks	72				14
EAS and ECC - Trunks	286				15
Cellular Trunks (Pub. Sw. Net.)	48				16
Video Distance Learning - discounted (special tariff)	2				17 18
Other					19
Exchange Square Miles	69				20
Exchange Route Miles	299				21
Footnotes					22

MANUFACTURER ABBREVIATIONS

Use these abbreviations when completing the central office data schedule.

Manufacturer Name (a)	Abbreviation (b)	
Alcatel	AL	1
ATTC	ATT	2
GTE	GTE	3
ITT	ITT	4
Lucent	ATT/LUC	5
Nippon Electric	NEC	6
Northern Telecom	NTI	7
Siemens	SI	8
Stromberg-Carlson	SC	9
VIDAR	VI	10

EQUIPMENT ABBREVIATIONS

Use these abbreviations when completing the central office data schedule.

Equipment Type (a)	Abbreviation (b)	
Electromechanical	EM	1
Electronic--Analog	A	2
Electronic--Digital	D	3
Electronic--Video	V	4

CENTRAL OFFICE DATA - END OF YEAR

When an exchange has more than one central office, data must be reported for each central office.

Description (a)	Central Off. (b)	Central Off. (c)	Central Off. (d)	Central Off. (e)	
Exchange Name	VIROQUA				1
PSCW Exchange ID	5530				2
Central Office Name	VIROQUA				3
PSCW Central Office ID	1				4
Central Office CLLI Code	virqwixa61t				5
Manufacturer of COE (Page 54)	NTI				6
Year COE Installed	1991				7
Type of Equipment (Page 54)	D				8
(S)tandalone, (H)ost, (R)emote, (A)dv Fiber Comm	S				9
Remote Host PSCW Exchange ID					10
Remote Host PSCW Central Office ID					11
COE Generic Software Release No.	502.10				12
SS7?	Yes				13
9-1-1?	Yes				14
Access Lines - In Use	4,205				15
- Equipped	5,953				16
- Wired	9,152				17
Trunks - In Use	1,896				18
- Equipped	2,112				19
- Wired	2,400				20
ISDN Available?	No				21
ISDN Lines - In Use (BRI)					22
- In Use (PRI)					23
XDSL Available?	Yes				24
- In Use (# lines)	226				25
Switched 56 Service?	No				26
Switched 56 lines in use					27
Digital Transmission Facilities: DS-1 - In Use	121				28
DS-3 - In Use	12				29
Advanced Data Service Available:					
Packet Switching?	No				30
SMDS?	No				31
Frame Relay?	No				32
ATM (Asynchronous Trans. Mode)?	Yes				33
Video Information - Service Available?	No				34
- In Use (# lines) ¹					35
Fiber Transmission Facilities:					
No. of fiber strands entering C.O.	48				36
No. of fiber strands working (LIT) in C.O.	28				37
No. of fiber strands for interoffice use	0				38
Miles of fiber sheath in wire center	23				39
Access Tandem Serving this C.O.:					
- C.O. Name	VIROQUA				40
- PSCW C.O. ID	5530-01				41
Does this C.O. do access tandem switching?	Yes				42
Footnotes					43

¹ Telco provided end-to-end facility.

GENERAL, SCHEDULE LEVEL AND SCHEDULE LINE FOOTNOTES

General Footnote

Schedule Footnotes

Balance Sheet - Assets (Class B Use Accounts Designated By *) Footnote. Page 10

A problem with the program. Assets does equal liabilities.

Expenses - Class A & B Footnote. Page 41

2002 nonregulated items are not included in this schedule. They are being reported the same as 2002

Employee Data - End of Year Footnote. Page 46

Centralized functions account for an additional 2781 employees

Schedule Line Footnotes

- 1) These assets are over-depreciated
- 2) Frontier Communications of Viroqua is an average schedule company and minutes of use and number of calls for this category is not available.
- 3) Due to the new schedules for 2003, non-regulated items are being reported under the non-regulated schedules and 2002 non-regulated items remain the same as they were reported in 2002.
- 4) No services provided.