



4004

ANNUAL REPORT

OF

Name: FRONTIER COMMUNICATIONS OF WI LLC

Principal Office: 26 W 12TH ST
CLINTONVILLE, WI 54929

For the Year Ended: DECEMBER 31, 2005

TELECOMMUNICATIONS UTILITY
TO
PUBLIC SERVICE COMMISSION OF WISCONSIN

P.O. Box 7854
Madison, WI 53707-7854
<http://psc.wi.gov>

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. 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>, and select the appropriate program for Incumbent Local Exchange Carriers (LECs). If additional confidential treatment is desired, contact Christopher Larson at (608) 267-9508 or christopher.larson@psc.state.wi.us for instructions.
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-116. 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. Report all dollar amounts to the nearest thousand dollars. (Example: \$130,000 should be reported as \$130.)
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. These items vary from year to year and are based on the Commission's decision regarding confidential items in the annual report.

GENERAL RULES FOR REPORTING

If additional provisional confidential treatment is desired, do not file the annual report electronically using the program's e-mail filing capabilities.

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.
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 pscrcs@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.

GENERAL RULES FOR REPORTING

16. Changes to the Annual Report Subsequent to Filing:

If making revisions to the report subsequent to an electronic filing (i.e., using the program's e-mail capabilities) 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.

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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	<p>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:</p> <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	<p>A central office switch which has no remote switching units (RSUs) subtending it.</p>
Trunk	<p>A communications path connecting two switching systems in the establishment of an end-to-end connection.</p>
Wide Area Telephone Service (WATS)	<p>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.</p>
Wire Center	<p>The location of one or more local switching systems. A point at which customers' loops converge.</p>

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 - UTILITY INFORMATION

Exact Utility Name: FRONTIER COMMUNICATIONS OF WI LLC
Utility Location: 26 W 12TH ST
CLINTONVILLE, WI 54929

Utility (or Parent/Holding Company) Web Site Address:

When was utility organized?: 04/09/1902

Report any change in name and the effective date:

Telephone numbers for potential customers to contact company:

Business Customers: (800) 953 - 9335 Ext:

Residential Customers: (800) 435 - 1504 Ext:

Primary Address - Primary Utility Contact (located at utility address)

Name: JOHN LASS
Title: REGIONAL VICE PRESIDENT
Firm: CITIZENS TELECOM SERVICES
Office Address: 2378 WILSHIRE BLVD.
MOUND, MN 55364

Fax Number: (952) 491 - 5560
Telephone Number: (952) 491 - 5541
Email Address: JLass@czn.com

Annual Report Address - Contact person for information contained in this annual report

Same as Primary Address

Name: TONI DILLON
Title: REGULATORY ANALYST
Firm: CITIZENS TELECOMMUNICATIONS COMPANY
Office Address: 3 HIGH RIDGE PARK
STAMFORD, CT 06905

Fax Number: (203) 614 - 5170
Telephone Number: (203) 614 - 5201
Email Address: tdillon@czn.com

IDENTIFICATION AND OWNERSHIP - UTILITY INFORMATION

Regulatory Contact - Contact person for regulatory inquiries and complaints

Same as Primary Address

Name: STEPHEN HEGDAL
Title: REGULATORY MANAGER
Firm: CITIZENS TELECOMMUNICATIONS COMPANY
Office Address: 14450 BURNSVILLE DRIVE
BURNSVILLE, MN 55306

Fax Number: (952) 435 - 1356
Telephone Number: (952) 435 - 2111
Email Address: Stephen.Hegdal@frontiercorp.com

List names, addresses, and percent ownership interest held by persons owning 5 percent or more of outstanding voting securities or membership interests. If any stock (or interest) 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 AVENUE
ROCHESTER, NY 14646

Percent Interest Held: 100
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 AVE Business Address (2): Business Address (3): City State, Zip: ROCHESTER, NY 06905	1
<hr/>	
Name: DONALD 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
<hr/>	
Name: GREGG C. SAYRE Title/Occupation: ASSISTANT SECRETARY Business Address (1): 180 S. CLINTON AVE Business Address (2): Business Address (3): City State, Zip: ROCHESTER, NY 14646	3
<hr/>	
Name: HILARY E. GLASSMAN Title/Occupation: VICE PRESIDENT, TAX Business Address (1): 3 HIGH RIDGE PARK Business Address (2): Business Address (3): City State, Zip: STAMFORD, CT 06905	4
<hr/>	
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
<hr/>	
Name: JOHN H. CASEY, III Title/Occupation: EXCECUTIVE VICE PRESIDENT, ILEC OPERATIO 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: MARY AGNES WILDEROTTER

Title/Occupation: CHAIRMAN

Business Address (1): 3 HIGH RIDGE PARK

Business Address (2):

Business Address (3):

City State, Zip: STAMFORD, CT 06905

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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

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INCOME STATEMENT - TOTAL COMPANY

Particulars (a)	This Year (000's) (b)	Last Year (000's) (c)	
Operating Revenues			
Operating Revenues (5000-5300)	18,951	18,792	1
Total Operating Revenues	18,951	18,792	
Operating Expenses			
Plant Specific Operations Expenses (6110-6410)	2,311	2,508	2
Other Plant Nonspecific Operations Expenses	4,977	5,370	3
Customer Operations Expense (6610-6620)	1,976	2,107	4
Corporate Operations Expense (6720-6790)	1,184	2,281	5
Other Operating Income and Expense (7100)	0	0	6
Operating Taxes (7200)	3,470	3,154	7
Total Operating Expenses	13,918	15,420	
Net Operating Income	5,033	3,372	
Other Income			
Nonoperating Income and Expense (7300)	26	25	8
Nonoperating Taxes (7400)	0	0	9
Interest and Related Items (7500)	704	733	10
Extraordinary Items (7600)	0	0	11
Nonregulated Net Income (7990)	391	735	12
Total Nonoperating Income	(287)	27	
Net Income	4,746	3,399	

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.)

None

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)*	321	248	1
TOTAL CASH AND EQUIVALENTS	321	248	
RECEIVABLES AND ALLOWANCE FOR DOUBTFUL ACCOUNTS			
Receivables (1170)*	2,657	(639)	2
Allowance for Doubtful Accounts (1171)*	169	171	3
TOTAL RECEIVABLES AND ALLOWANCE FOR DOUBTFUL ACCOUNTS	2,488	(810)	
SUPPLIES			
Inventories (1220)*	37	33	4
TOTAL SUPPLIES	37	33	
PREPAYMENTS			
Prepayments (1280)*			5
TOTAL PREPAYMENTS	0	0	
OTHER CURRENT ASSETS			
Other Current Assets (1350)*	51	59	6
TOTAL OTHER CURRENT ASSETS	51	59	
TOTAL CURRENT ASSETS	2,897	(470)	
NONCURRENT ASSETS			
INVESTMENTS			
Nonregulated Investments (1406)*	(184)	(176)	7
RTB Class B Stock (1402)*			8
Other Noncurrent Assets (1410)*	20,735	17,982	9
TOTAL INVESTMENTS	20,551	17,806	
DEFERRED CHARGES			
Deferred Maint., Retirements and Other Deferred Charges (1438)*	50	24	10
TOTAL DEFERRED CHARGES	50	24	
OTHER JURISDICTIONAL ASSETS-NET			
Other Jurisdictional Assets-Net (1500)*	(609)	(662)	11
TOTAL OTHER JURISDICTIONAL ASSETS-NET	(609)	(662)	
TOTAL NONCURRENT ASSETS	19,992	17,168	
PLANT			
TELECOMMUNICATIONS PLANT IN SERVICE			
Telecommunications Plant in Service (2001)*	49,169	48,254	12
Less: Accumulated Depreciation (3100)*	29,778	27,857	13
Less: Accumulated Amortization-Tangible (3400)*			14
Less: Accumulated Amortization-Capitalized Leases (3410)			15
NET TELECOMMUNICATIONS PLANT IN SERVICE	19,391	20,397	
PROPERTY HELD FOR FUTURE USE			
Property Held for Future Telecommunications Use (2002)*			16
Less: Accumulated Depr.-Held for Future Telecom. Use (3200)*			17
NET PROPERTY HELD FOR FUTURE USE	0	0	

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

Particulars (a)	Balance--EOY	Balance--FOY (000's) (c)	
PLANT			
NONOPERATING PLANT			
Nonoperating Plant (2006)*			18
Less: Accumulated Depreciation-Nonoperating (3300)*	(15)	(41)	19
NET NONOPERATING PLANT	15	41	
TPUC			
Telecommunications Plant Under Construction (2003)*	839	769	20
TOTAL TPUC	839	769	
TELECOMMUNICATIONS PLANT ADJUSTMENT			
Telecommunications Plant Adjustment (2005)*			21
NET TELECOMMUNICATIONS PLANT ADJUSTMENT	0	0	
GOODWILL			
Goodwill (2007)*			22
TOTAL GOODWILL	0	0	
TOTAL PLANT	20,245	21,207	
TOTAL ASSETS AND OTHER DEBITS	43,134	37,905	

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)*	686	676	2
Customers' Deposits (4040)*			3
Income Taxes-Accrued (4070)*			4
Other Taxes-Accrued (4080)*	(512)	(366)	5
Net Current Deferred Operating Income Taxes (4100)*			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)*	94	152	10
TOTAL CURRENT LIABILITIES	268	462	
LONG-TERM DEBT			
Long-Term Debt and Funded Debt (4200)*	9,000	9,000	11
TOTAL LONG-TERM DEBT	9,000	9,000	
OTHER LIABILITIES AND DEFERRED CREDITS			
Other Liabilities and Deferred Credits (4300)*	0	86	12
Unamortized Operating Investment Tax Credits-Net (4320)*			13
Unamortized Nonoperating Investment Tax Credits-Net (4330)*			14
Net Noncurrent Deferred Operating Income Taxes (4340)*	3,516	2,754	15
Net Deferred Tax Liability Adjustments (4341)*			16
Net Noncurrent Deferred Nonoperating Income Taxes (4350)*			17
Deferred Tax Regulatory Adjustments-Net (4361)*			18
Other Jurisdictional Liabilities and Deferred Credits-Net (4370)*			19
TOTAL OTHER LIABILITIES AND DEFERRED CREDITS	3,516	2,840	
STOCKHOLDERS' EQUITY			
Capital Stock (4510)*	0	6,170	20
Additional Paid-in Capital (4520)*	(5,139)	229	21
Treasury Stock (4530)*			22
Other Capital (4540)*	(24)	(24)	23
Retained Earnings (4550)*	35,513	19,228	24
TOTAL STOCKHOLDERS' EQUITY	30,350	25,603	
TOTAL LIABILITIES AND OTHER CREDITS	43,134	37,905	

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.

None

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)	
CTC of NY	CTCNY	1
Citizens Telecommunications Service Company	CTSC	2
Citizens Communications Company	CZN	3
Frontier Communciations of America	FCA	4
Frontier Communications of the South	FCAS	5
Frontier Communications of Minnesota, LLC	FCMN	6
Frontier Communications of Rochester	FCR	7
Frontier Communications of St. Croix, LLC	FCSC	8
Frontier Info Services	FIS	9
Froniter Subsidiary Telco Inc	FSCI	10
Other	OTH	11

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	6050ATF107			
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)	2,958			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. 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	1170	666	1
Citizens Telecommunications Service Company	1170	(169)	2
CTC of NY	1170	(1)	3
Froniter Subsidiary Telco Inc	1170	(59)	4
Frontier Communciations of America	1170	(152)	5
Frontier Communications of Minnesota, LLC	1170	492	6
Frontier Communications of Rochester	1170	47	7
Frontier Communications of St. Croix, LLC	1170	1	8
Frontier Communications of the South	1170	1	9
Frontier Info Services	1170	1	10
Other	1170	1	11

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	127		1
Motor Vehicles	2112	1,006	24	2
Aircraft	2113	0		3
Tools and Other Work Equipment	2114	451		4
Buildings	2121	1,673	5	5
Furniture	2122	103		6
Office Equipment	2123	38		7
General Purpose Computers	2124	227		8
TOTAL GENERAL SUPPORT ASSETS		3,625	29	
CENTRAL OFFICE ASSETS				
Non-Digital Switching	2211	0		9
Digital Electronic Switching	2212	15,719	73	10
Operator Systems	2220	0		11
Radio Systems	2231	48		12
Circuit Equipment	2232	6,089	585	13
TOTAL CENTRAL OFFICE ASSETS		21,856	658	
INFORMATION ORIGATION/TERMINATION ASSETS				
Station Apparatus	2311	0		14
Customer Premises Wiring	2321	0		15
Large Private Branch Exchanges	2341	0		16
Public Telephone Terminal Equipment	2351	0		17
Other Terminal Equipment	2362	83		18
TOTAL INFORMATION ORIG/TERM ASSETS		83	0	
CABLE & WIRE FACILITIES ASSETS				
Poles	2411	504	56	19
Aerial Cable	2421	2,753	112	20
Underground Cable	2422	607	3	21
Buried Cable	2423	18,133	937	22
Submarine and Deep Sea Cable	2424	0	0	23
Intrabuilding Network Cable	2426	0	0	24
Aerial Wire	2431	40		25
Conduit Systems	2441	653	3	26
TOTAL CABLE & WIRE FACILITIES ASSETS		22,690	1,111	
AMORTIZABLE ASSETS				
Capital Leases	2681	0		27
Leasehold Improvements	2682	0		28
Intangibles	2690	0		29
TOTAL AMORTIZABLE ASSETS		0	0	

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			127	1
2112	28		1,002	2
2113			0	3
2114			451	4
2121			1,678	5
2122			103	6
2123	21		17	7
2124			227	8
	49	0	3,605	
2211			0	9
2212	155	0	15,637	10
2220			0	11
2231			48	12
2232	124	0	6,550	13
	279	0	22,235	
2311			0	14
2321			0	15
2341			0	16
2351			0	17
2362			83	18
	0	0	83	
2411	21		539	19
2421	198	0	2,667	20
2422	0	0	610	21
2423	335	0	18,735	22
2424	0	0	0	23
2426	0	0	0	24
2431	1		39	25
2441			656	26
	555	0	23,246	
2681			0	27
2682			0	28
2690			0	29
	0	0	0	

TELECOMMUNICATIONS PLANT IN SERVICE CLASS A & B

Plant Account (a)	Account (b)	Balance FOY (000's) (c)	Additions (000's) (d)	
TOTAL TELECOM. PLANT IN SERVICE	2001	48,254	1,798	
Less: Allocation to Nonregulated Activity - EOY	2001			30
NET REG TOTAL TELECOM. PLANT IN SERVICE - EOY 2001				

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)	
2001	883	0	49,169	
2001				30
2001			49,169	

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)	
Digital Electronic Switching - Circuit	2212.1	2,736		1
Digital Electronic Switching - Packet	2212.2	12,983	73	2
Circuit Equipment - Electronic	2232.1	4,212	581	3
Circuit Equipment- Optical	2232.2	1,877	4	4
Aerial Cable - Nonmetallic	2421.1	101		5
Aerial Cable - Metallic	2421.2	2,652	112	6
Underground Cable - Nonmetallic	2422.1	98		7
Underground Cable - Metallic	2422.2	509	3	8
Buried Cable - Nonmetallic	2423.1	1,036	17	9
Buried Cable - Metallic	2423.2	17,097	920	10
Submarine and Deep Sea Cable - Nonmetallic	2424.1	0		11
Submarine and Deep Sea Cable - Metallic	2424.2	0		12
Intrabuilding Cable - Nonmetallic	2426.1	0		13
Intrabuilding Cable - Metallic	2426.2	0		14

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)	
2212.1			2,736	1
2212.2	155		12,901	2
2232.1	112		4,681	3
2232.2	12		1,869	4
2421.1			101	5
2421.2	198		2,566	6
2422.1			98	7
2422.2			512	8
2423.1	1		1,052	9
2423.2	334		17,683	10
2424.1			0	11
2424.2			0	12
2426.1			0	13
2426.2			0	14

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	957	.0850	65		1
Aircraft	2113	0				2
Tools and Other Work Equipment	2114	325	.0640	29		3
Buildings	2121	991	.0250	42		4
Furniture	2122	104	.0000			5 1
Office Equipment	2123	45	.0000			6 1
General Purpose Computers	2124	226	.0000	5		7 1
TOTAL GENERAL SUPPORT ASSETS		2,648		141	0	
CENTRAL OFFICE ASSETS						
Non-Digital Switching	2211	0				8
Digital Electronic Switching	2212	12,722	.0850	1,214	0	9
Operator Systems	2220	0				10
Radio Systems	2231	48	.0060			11
Circuit Equipment	2232	3,885	.0979	582	0	12
TOTAL CENTRAL OFFICE ASSETS		16,655		1,796	0	
INFORMATION ORIGINATION/TERMINATION ASSETS						
Station Apparatus	2311	0				13
Customer Premises Wiring	2321	0				14
Large Private Branch Exchanges	2341	0				15
Public Telephone Terminal Equipment	2351	0				16
Other Terminal Equipment	2362	84	.0000			17 1
TOTAL INFORMATION ORIG/TERM ASSETS		84		0	0	
CABLE & WIRE FACILITIES ASSETS						
Poles	2411	(134)	.0600	31		18
Aerial Cable	2421	700	.0430	115	0	19
Underground Cable	2422	237	.0370	23	0	20
Buried Cable	2423	7,455	.0430	782	0	21
Submarine and Deep Sea Cable	2424	0		0	0	22
Intrabuilding Network Cable	2426	0		0	0	23
Aerial Wire	2431	38	.1000	4		24
Conduit Systems	2441	174	.0250	15		25
TOTAL CABLE & WIRE FACILITIES ASSETS		8,470		970	0	
Total Accumulated Depreciation	3100	27,857		2,907	0	
Less: Nonreg Accumulated Depreciation	3100					26
Net Reg Total Accumulated Depreciation	3100			2,907	0	

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	28	(7)			1,001	1
2113	0				0	2
2114	0				354	3
2121	0				1,033	4
2122	0				104	5 1
2123	21				24	6 1
2124	0				231	7 1
	49	(7)	0	0	2,747	
2211	0				0	8
2212	155	0	0	0	13,781	9
2220	0				0	10
2231	0				48	11
2232	124	0	0	0	4,343	12
	279	0	0	0	18,172	
2311	0				0	13
2321	0				0	14
2341	0				0	15
2351	0				0	16
2362	0				84	17 1
	0	0	0	0	84	
2411	21	35			(159)	18
2421	198	69	15	0	563	19
2422	0	0	0	0	260	20
2423	335	18	0	0	7,884	21
2424	0	0	0	0	0	22
2426	0	0	0	0	0	23
2431	1	3			38	24
2441	0				189	25
	555	125	15	0	8,775	
3100	883	118	15	0	29,778	
3100						26
3100					29,778	

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)	
Digital Electronic Switching - Circuit	2212.1	2,892	.085	114		11
Digital Electronic Switching - Packet	2212.2	9,830	.085	1,100		2
Circuit Equipment - Electronic	2232.1	2,414	.0979	445		3
Circuit Equipment- Optical	2232.2	1,471	.0979	137		4
Aerial Cable - Nonmetallic	2421.1	31	.043			5
Aerial Cable - Metallic	2421.2	669	.043	115		6
Underground Cable - Nonmetallic	2422.1	41	.037			7
Underground Cable - Metallic	2422.2	196	.037	23		8
Buried Cable - Nonmetallic	2423.1	438	.043	42		9
Buried Cable - Metallic	2423.2	7,017	.043	740		10
Submarine and Deep Sea Cable - Nonmetall	2424.1	0				11
Submarine and Deep Sea Cable - Metallic	2424.2	0				12
Intrabuilding Cable - Nonmetallic	2426.1	0				13
Intrabuilding Cable - Metallic	2426.2	0				14

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)	
2212.1	0				3,006	11
2212.2	155	0			10,775	2
2232.1	112				2,747	3
2232.2	12				1,596	4
2421.1	0				31	5
2421.2	198	69	15		532	6
2422.1	0				41	7
2422.2	0				219	8
2423.1	1				479	9
2423.2	334	18			7,405	10
2424.1	0				0	11
2424.2	0				0	12
2426.1	0				0	13
2426.2	0				0	14

RETAINED EARNINGS (ACCT. 4550)

Particulars (a)	This Year (000's) (b)	Last Year (000's) (c)	
Balance-First of Year	19,228	15,829	1
Changes:			
Balance Transferred from Income	4,746	3,399	2
Dividends Declared:			
Common		0	3
Preferred		0	4
Total Dividends Declared	0	0	
Miscellaneous Debits to Retained Earnings		0	5
Miscellaneous Credits to Retained Earnings	11,539	0	6
Balance--End of Year	<u>35,513</u>	<u>19,228</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)	5,365	5,401	2
Private Line Revenue (5040)	109	107	3
Other Basic Area Revenue (5060)	1,791	1,800	4
TOTAL LOCAL NETWORK SERVICES REVENUES	7,265	7,308	
INTERSTATE NETWORK ACCESS SERVICES REV.			
End User Revenue (5081)*	2,783	2,689	5
Switched Access Revenue (5082)*	1,157	1,337	6
Special Access Revenue (5083)*	1,827	1,440	7 2
TOTAL INTERSTATE NETWORK ACCESS SERVICES REV.	5,767	5,466	
INTRASTATE NETWORK ACCESS SERVICES REV.			
End User Revenue (5081)*			8
Switched Access Revenue (5082)*	3,400	3,547	9
Special Access Revenue (5083)*	761	717	10
TOTAL INTRASTATE NETWORK ACCESS SERVICES REV.	4,161	4,264	
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)*	507	535	12
Directory Revenue (5230)	1,340	1,335	13
Nonregulated Operating Revenue (5280)*			14
TOTAL MISCELLANEOUS & NONREGULATED REVENUES	1,847	1,870	
GROSS OPERATING REVENUES	19,040	18,908	
UNCOLLECTIBLE REVENUES			
Uncollectible Revenue (5300)*	89	116	15 3
TOTAL UNCOLLECTIBLE REVENUES	89	116	
TOTAL OPERATING REVENUES	18,951	18,792	

EXPENSES - CLASS A & B

Particulars (a)	Total This Year (000's) (b)	Total Last Year (000's) (c)	
PLANT SPECIFIC OPERATIONS EXPENSE			
TOTAL PLANT SPECIFIC OPERATIONS EXPENSE	2,311	2,508	1
LESS: NONREGULATED	0	0	2
NET REGULATED PLANT SPECIFIC OPERATIONS EXPENSE	2,311	2,508	
PLANT NONSPECIFIC OPERATIONS EXPENSE			
Other Property, Plant and Equip. Exp. (6510)	0	1	3
Network Operations Expense (6530)	1,058	1,029	4
Access Expense (6540)	1,011	890	5
Depreciat. Exp.--Tele. Plant in Service (6561)	2,908	3,450	6
Depreciat. Exp.--Prop. Held for Future Tele. Use (6562)		0	7
Amortization Expense--Tangible (6563)		0	8
Amortization Expense--Intangible (6564)		0	9
Amortization Expense--Other (6565)		0	10
Depreciation and Amortization Expense (6560)	2,908	3,450	11
TOTAL PLANT NONSPECIFIC OPERATIONS EXPENSE	4,977	5,370	12
LESS: NONREGULATED		0	13
NET REGULATED PLANT NONSPECIFIC OPERATIONS EXPENSE	4,977	5,370	
CUSTOMER OPERATIONS EXPENSE			
Marketing (6610)	508	504	14
Services (6620)	1,468	1,603	15
TOTAL CUSTOMER OPERATIONS EXPENSE	1,976	2,107	16
LESS: NONREGULATED		0	17
NET REGULATED CUSTOMER OPERATIONS EXPENSE	1,976	2,107	
CORPORATE OPERATIONS EXPENSE			
TOTAL CORPORATE OPERATIONS EXPENSE	1,184	2,281	18 4
LESS: NONREGULATED		0	19
NET REGULATED CORPORATE OPERATIONS EXPENSE	1,184	2,281	
TOTAL EXPENSES	10,448	12,266	
LESS: NONREGULATED	0	0	
NET REGULATED EXPENSES	10,448	12,266	

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	19,040	1
Plus: Collection of amounts previously written off		2
Less: Uncollectibles written off during the year	89	3
Plus: Total Other Operating Income and (Expense) (7100)	0	4
Less: Nonregulated Operating Revenue (included in Gross Oper. Rev. on Line 1)		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): N/A	0	8
Assessable Revenues for Remainder and Telephone Relay Assessment Purposes	18,951	

CALCULATION OF ASSESSABLE REVENUES FOR UNIVERSAL SERVICE FUND ASSESSMENT PURPOSES

Description (a)	This Year (000's) (b)	
Total Basic Local Service Revenue (5000)	7,265	1
Plus: Total Intrastate Access Revenues (5081-5083)	4,161	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): N/A	0	6
Assessable Revenues for Universal Service Fund Assessment Purposes	11,426	

OTHER INCOME ACCOUNTS

Particulars (a)	This Year (000's) (b)	Last Year (000's) (c)	
TOTAL OTHER OPERATING INCOME AND EXPENSE (7100)		0	1
LESS: NONREGULATED		0	2
NET REGULATED OTHER OPERATING INCOME AND EXPENSE (7100)	0	0	
TOTAL OPERATING TAXES (7200)	3,470	3,154	3
LESS: NONREGULATED		0	4
NET REGULATED OPERATING TAXES (7200)	3,470	3,154	
TOTAL NONOPERATING INCOME AND EXPENSE (7300)	26	25	5
LESS: NONREGULATED		0	6
NET REGULATED NONOPERATING INCOME AND EXPENSE (7300)	26	25	
TOTAL NONOPERATING TAXES (7400)		0	7
LESS: NONREGULATED		0	8
NET REGULATED NONOPERATING TAXES (7400)	0	0	
TOTAL INTEREST AND RELATED ITEMS (7500)	704	733	9
LESS: NONREGULATED		0	10
NET REGULATED INTEREST AND RELATED ITEMS (7500)	704	733	
TOTAL EXTRAORDINARY ITEMS (7600)		0	11
LESS: NONREGULATED		0	12
NET REGULATED EXTRAORDINARY ITEMS (7600)	0	0	
TOTAL NONREGULATED NET INCOME (7990)	391	735	13
TOTAL OTHER INCOME ACCOUNTS	(3,757)	(3,127)	
TOTAL NONREGULATED	391	735	
TOTAL NET REGULATED OTHER INCOME ACCOUNTS	(4,148)	(3,862)	

NONREGULATED ACTIVITIES

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

Nonregulated Activity	
(a)	
Customer Premises Equipment (CPE)	1
Inside Wiring	2
Payphones	3

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			
Extended Community Calling	32	137	1
Other Local-Undefined	2,631	11,883	2
Total Local	2,663	12,020	
TOLL			
Toll	689	5,439	3
Total Toll	689	5,439	
Total Local & Toll	3,352	17,459	

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 & B -- Originating					1
Feature Group A & B -- Terminating					2
Feature Group C -- Originating			1,103		3
Feature Group C -- Terminating			5,446		4
Feature Group D -- Originating	27,853	9,184	26,783	0	5
Feature Group D -- Terminating	25,876	11,022	34,394	0	6

OUTSIDE PLANT STATISTICS AT END OF YEAR

Description of Item (a)	Amount (b)	
Sheath miles of plant - fiber optics	142	1
Route miles of plant - microwave		2

SPECIAL ACCESS CIRCUITS IN USE AT END OF YEAR

Circuit Type (a)	InterLATA Chan. Terms. (b)	IntraLATA Chan. Terms. (c)	
Voice grade	14	24	1
56/64 kbps (DS0)	54	9	2
1.54 Mbps (DS-1)	123	42	3
45 Mbps (DS-3)	7	3	4
SONET OC-1 (51.84 Mbps)			5
SONET OC-3 (155.52 Mbps)			6
SONET OC-12 (622.08 Mbps)			7
SONET OC-48 (2.488 Gbps)			8
SONET OC-192 (9.953 Gbps)			9
SONET OC-768 (39.812 Gbps)			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	2,774	2,808	3
PBX Trunks/Centrex & Key System Trunks	1,320	1,304	4
Centrex Lines	3,493	3,588	5
FX-Out (Switched)			6
Pay Telephone	192	211	7
Other			8
Total Business Lines	7,779	7,911	9
Residential (Incl. Emp. Concess.)			
1 Party	18,519	17,870	10
FX-Out (Switched)			11
Other			12
Total Residential Lines	18,519	17,870	13
Total Bus & Res Lines	26,298	25,781	14
Company Total Lines Used	420	407	15
Total Lines Used	26,718	26,188	16
Miscellaneous			
WATS Lines - OutWATS	4		17
WATS Lines - 800 Service			18
FX-In-intraLATA	5	1	19
Special Access-intraLATA (expressed in equiv. access lines)	3,083	3,057	20
Special Access-interLATA (expressed in equiv. access lines)	6,912	7,724	21
Feature Group C Trunks	216	216	22
Feature Group D Trunks	1,096	1,096	23
TSPS - Trunks	92	202	24
EAS and ECC - Trunks	1,340	1,874	25
Cellular Trunks (Pub. Sw. Net.)	117	768	26
Customers			
Number of Lifeline customers at FOY (January 1, 2005) and EOY (December 31, 2005):	705	773	27
Number of Linkup customers connected during FOY (Calendar year 2004) and EOY (Calendar year 2005):	18	250	28
Other			
Total Company Square Miles	1,996	1,888	29
Total Company Route Miles	2,160	1,718	30
Footnotes			31

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	0370	0660	0990	1150	1
Business					2
1 Party	101	49	149	526	3
PBX Trunks/Centrex & Key System Trunks	10	6	27	290	4
Centrex Lines	62	322		460	5
FX-Out (Switched)					6
Pay Telephone	7	4	6	36	7
Other					8
Total Business Lines	180	381	182	1,312	9
Residential (Incl. Emp. Concess.)					10
1 Party	915	556	1,829	3,499	11
FX-Out (Switched)					12
Other					13
Total Residential Lines	915	556	1,829	3,499	14
Total Bus & Res Lines	1,095	937	2,011	4,811	15
Company Total Lines Used	11	9	11	209	16
Total Lines Used	1,106	946	2,022	5,020	17
Miscellaneous					18
WATS Lines - OutWATS					19
WATS Lines - 800 Service					20
FX-In-intraLATA					21
Special Access-intraLATA (equiv. access lines)			26	1,572	23
Special Access-interLATA (equiv. access lines)	145	31	195	5,389	25
Feature Group C Trunks		216			26
Feature Group D Trunks		1,024			27
TSPS - Trunks		86		86	28
EAS and ECC - Trunks		656		656	29
Cellular Trunks (Pub. Sw. Net.)		384		384	30
Other					31
Exchange Square Miles	1	1	1	1	32
Exchange Route Miles	1	1	1	1	33
Footnotes					34

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	2200	2690	3180	3700	1
Business					2
1 Party	174	231	231	51	3
PBX Trunks/Centrex & Key System Trunks	37	78	97	29	4
Centrex Lines	80	708	111	11	5
FX-Out (Switched)					6
Pay Telephone	17	23	17	4	7
Other					8
Total Business Lines	308	1,040	456	95	9
Residential (Incl. Emp. Concess.)					10
1 Party	1,026	1,485	1,582	185	11
FX-Out (Switched)					12
Other					13
Total Residential Lines	1,026	1,485	1,582	185	14
Total Bus & Res Lines	1,334	2,525	2,038	280	15
Company Total Lines Used	14	19	13	7	16
Total Lines Used	1,348	2,544	2,051	287	17
Miscellaneous					18
WATS Lines - OutWATS					19
WATS Lines - 800 Service					20
FX-In-intraLATA	1				21
Special Access-intraLATA (equiv. access lines)		192	125	48	22
Special Access-interLATA (equiv. access lines)	121	107	291	24	23
Feature Group C Trunks	0				24
Feature Group D Trunks	0				25
TSPS - Trunks	0				26
EAS and ECC - Trunks	0				27
Cellular Trunks (Pub. Sw. Net.)	0				28
Other					29
Exchange Square Miles	98	225	168	169	30
Exchange Route Miles	261	252	390	34	31
Footnotes					32
					33
					34

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	4830	5340			1
Business					2
1 Party	1,224	72			3
PBX Trunks/Centrex & Key System Trunks	709	21			4
Centrex Lines	1,752	82			5
FX-Out (Switched)					6
Pay Telephone	89	8			7
Other					8
Total Business Lines	3,774	183	0	0	9
Residential (Incl. Emp. Concess.)					10
1 Party	6,024	769			11
FX-Out (Switched)					12
Other					13
Total Residential Lines	6,024	769	0	0	14
Total Bus & Res Lines	9,798	952	0	0	15
Company Total Lines Used	105	9			16
Total Lines Used	9,903	961	0	0	17
Miscellaneous					18
WATS Lines - OutWATS					19
WATS Lines - 800 Service					20
FX-In-intraLATA					21
Special Access-intraLATA (equiv. access lines)	1,070	24			22
Special Access-interLATA (equiv. access lines)	1,325	96			23
Feature Group C Trunks					24
Feature Group D Trunks	72				25
TSPS - Trunks	30				26
EAS and ECC - Trunks	562				27
Cellular Trunks (Pub. Sw. Net.)					28
Other					29
Exchange Square Miles	138	1,086			30
Exchange Route Miles	593	184			31
Footnotes					32
					33
					34

MANUFACTURER ABBREVIATIONS

Use these abbreviations when completing the central office data schedule.

Manufacturer Name (a)	Abbreviation (b)	
Advanced Fiber Communication	AFC	1
Alcatel	AL	2
ATTC	ATT	3
Digital Loop Carrier	DLC	4
GTE	GTE	5
ITT	ITT	6
Lucent	ATT/LUC	7
Northern Telecom	NTI	8
Siemens	SI	9
Stromberg-Carlson	SC	10

EQUIPMENT ABBREVIATIONS

Use these abbreviations when completing the central office data schedule.

Equipment Type (a)	Abbreviation (b)	
Electronic--Digital	D	1
Electronic--Video	V	2
IP-Packet	P	3

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	BEAR CREEK	BOWLER	CECIL	CLINTONVILLE	1
PSCW Exchange ID	0370	0660	0990	1150	2
Central Office Name	BEAR CREEK	BOWLER	CECIL	CLINTONVILLE	3
PSCW Central Office ID	1	1	1	1	4
Central Office CLLI Code	BRCKWIXARSO	BWLRWIXARSO	CECLWIXARSO	CIVLWIXADSO	5
Manufacturer of COE (Page 54)	NTI	NTI	NTI	NTI	6
Type of Equipment (Page 54)	D	D	D	D	7
(S)tandalone, (H)ost, (R)emote, (D)igital Loop Carrier	R	R	S	H	8
Remote Host PSCW Exchange ID	0370	1150			9
Remote Host Central Office CLLI Code	BRCKWIXARSOBWLRWIXARSO				10
COE Generic Software Release No.	LEC00014	LEC00014	502.10	LEC00014	11
SS7?	Yes	Yes	Yes	Yes	12
9-1-1?	Yes	Yes	Yes	Yes	13
Access Lines - In Use	1,106	946	2,022	5,019	14
Trunks - In Use	2	3	2	3,113	15
ISDN Available?	No	No	No	No	16
ISDN Lines - In Use (BRI)					17
- In Use (PRI)					18
DSL Service Available?	Yes	Yes	Yes	Yes	19
- In Use (# lines)	178	115	289	289	20
End User VoIP Available?					21
Digital Service Available: DS-1 - In Use	18	15	40	587	22
DS-3 - In Use		1	0	12	23
OC-3 - In Use					24
Advanced Data Service Available:					25
Packet Switching?	No	No	No	No	26
Frame Relay?	No	No	No	No	27
ATM (Asynchronous Trans. Mode)?	No	No	No	No	28
Fiber Transmission Facilities:					29
No. of fiber strands entering C.O.	24	16	24	112	30
No. of fiber strands working (LIT) in C.O.	12	8	4	28	31
No. of fiber strands for interoffice use	0	0	0	0	32
Miles of fiber sheath in wire center	8	10	5	27	33
Access Tandem Serving this C.O.:					34
- C.O. Name	CLINTONVILLE	CLINTONVILLE	CLINTONVILLE	CLINTONVILLE	35
- PSCW C.O. CLLI Code					36
Does this C.O. do access tandem switching?	No	No	No	Yes	37
Footnotes					38

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	GRESHAM	KESHENA	MARION	NEOPIT	1
PSCW Exchange ID	2200	2690	3180	3700	2
Central Office Name	GRESHAM	KESHENA	MARION	NEOPIT	3
PSCW Central Office ID	1	1	1	1	4
Central Office CLLI Code	GRHMWIXARSO	KSHNWIXARSO	MARNWIXARSO	NEPTWIXARSO	5
Manufacturer of COE (Page 54)	NTI	NTI	NTI	NTI	6
Type of Equipment (Page 54)	D	D	D	D	7
(S)tandalone, (H)ost, (R)emote, (D)igital Loop Carrier	R	R	R	R	8
Remote Host PSCW Exchange ID	1150	1150	1150	1150	9
Remote Host Central Office CLLI Code	GRHMWIXARSO	KSHNWIXARSO	MARNWIXARSO	NEPTWIXARSO	10
COE Generic Software Release No.	LEC00014	LEC00014	LEC00014	LEC00014	11
SS7?	Yes	Yes	Yes	Yes	12
9-1-1?	Yes	No	Yes	No	13
Access Lines - In Use	1,348	2,544	2,051	287	14
Trunks - In Use	5	4	30	2	15
ISDN Available?	No	No	No	No	16
ISDN Lines - In Use (BRI)					17
- In Use (PRI)					18
DSL Service Available?	Yes	Yes	Yes	Yes	19
- In Use (# lines)	184	2,690	321	31	20
End User VoIP Available?					21
Digital Service Available: DS-1 - In Use	41	58	67	8	22
DS-3 - In Use	0	3	1	0	23
OC-3 - In Use					24
Advanced Data Service Available:					25
Packet Switching?	No	No	No	No	26
Frame Relay?	No	No	No	No	27
ATM (Asynchronous Trans. Mode)?	No	No	No	No	28
Fiber Transmission Facilities:					29
No. of fiber strands entering C.O.	16	28	24	8	30
No. of fiber strands working (LIT) in C.O.	4	16	12	4	31
No. of fiber strands for interoffice use	0	0	0	0	32
Miles of fiber sheath in wire center	12	18	10	7	33
Access Tandem Serving this C.O.:					34
- C.O. Name	CLINTONVILLE	CLINTONVILLE	CLINTONVILLE	CLINTONVILLE	35
- PSCW C.O. CLLI Code					36
Does this C.O. do access tandem switching?	No	No	No	No	37
Footnotes					38

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	SHAWANO	TIGERTON			1
PSCW Exchange ID	4830	5340			2
Central Office Name	SHAWANO	TIGERTON			3
PSCW Central Office ID	1	1			4
Central Office CLLI Code	SHWNWIXADSO	TCTNWIXARSO			5
Manufacturer of COE (Page 54)	NTI	NTI			6
Type of Equipment (Page 54)	D	D			7
(S)tandalone, (H)ost, (R)emote, (D)igital Loop Carrier	S	R			8
Remote Host PSCW Exchange ID		1150			9
Remote Host Central Office CLLI Code		TCTNWIXARSO			10
COE Generic Software Release No.	LEC00014	LEC00014			11
SS7?	Yes	Yes			12
9-1-1?	Yes	Yes			13
Access Lines - In Use	9,903	1,006			14
Trunks - In Use	1,673	2			15
ISDN Available?	No	No			16
ISDN Lines - In Use (BRI)					17
- In Use (PRI)					18
DSL Service Available?	Yes	Yes			19
- In Use (# lines)	1,032	189			20
End User VoIP Available?					21
Digital Service Available: DS-1 - In Use	247	20			22
DS-3 - In Use	0	1			23
OC-3 - In Use					24
Advanced Data Service Available:					25
Packet Switching?	No	No			26
Frame Relay?	No	No			27
ATM (Asynchronous Trans. Mode)?	No	No			28
Fiber Transmission Facilities:					29
No. of fiber strands entering C.O.	134	24			30
No. of fiber strands working (LIT) in C.O.	24	12			31
No. of fiber strands for interoffice use	0	0			32
Miles of fiber sheath in wire center	31	14			33
Access Tandem Serving this C.O.:					34
- C.O. Name	CLINTONVILLE	CLINTONVILLE			35
- PSCW C.O. CLLI Code					36
Does this C.O. do access tandem switching?	No	No			37
Footnotes					38

GENERAL, SCHEDULE LEVEL AND SCHEDULE LINE FOOTNOTES

General Footnote

Schedule Footnotes

Revenues - Class A & B (Class B Use Accounts Designated By *) Footnote. Page 40

- 2) Increase in DSL revenue
- 3) Better collection efforts

Expenses - Class A & B Footnote. Page 41

- 4) Better control over corporate Expenses

Schedule Line Footnotes

- 1) Assets are over depreciated
- 2) Increase in DSL revenue
- 3) Better collection efforts
- 4) Better control of expenses at corporate

Communities where Basic Local Service is offered to New Customers

County Name (a)	Municipality Name (b)	Municipality Type (c)	
Shawano	ALMON	Town	1
Shawano	BARTELME	Town	2
Outagamie	BEAR CREEK	Village	3
Waupaca	BEAR CREEK	Town	4
Shawano	BELLE PLAINE	Town	5
Waupaca	BIG FALLS	Village	6
Shawano	BOWLER	Village	7
Shawano	CECIL	Village	8
Waupaca	CLINTONVILLE	City	9
Outagamie	DEER CREEK	Town	10
Waupaca	DUPONT	Town	11
Waupaca	EMBARRASS	Village	12
Shawano	FAIRBANKS	Town	13
Shawano	GERMANIA	Town	14
Shawano	GRANT	Town	15
Shawano	GREEN VALLEY	Town	16
Shawano	GRESHAM	Village	17
Waupaca	HARRISON	Town	18
Waupaca	HELVETIA	Town	19
Shawano	HERMAN	Town	20
Waupaca	LARRABEE	Town	21
Waupaca	LEBANON	Town	22
Outagamie	LIBERTY	Town	23
Outagamie	MAINE	Town	24
Outagamie	MAPLE CREEK	Town	25
Shawano	MARION	City	26
Waupaca	MARION	City	27
Wausara	MARION	Town	28
Waupaca	MATTESON	Town	29
Menominee	MENOMINEE	Town	30
Shawano	MORRIS	Town	31
Shawano	NAVARINO	Town	32
Shawano	PELLA	Town	33
Shawano	RED SPRINGS	Town	34
Shawano	RICHMOND	Town	35
Shawano	SENECA	Town	36
Shawano	SHAWANO	City	37
Shawano	TIGERTON	Village	38

Communities where Basic Local Service is offered to New Customers

County Name (a)	Municipality Name (b)	Municipality Type (c)	
Waupaca	UNION	Town	39
Shawano	WASHINGTON	Town	40
Shawano	WAUKECHON	Town	41
Shawano	WESCOTT	Town	42
Waupaca	WYOMING	Town	43