



4004

ANNUAL REPORT

OF

Name: FRONTIER COMMUNICATIONS VIROQUA INC

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

For the Year Ended: DECEMBER 31, 2001

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 2001 report is due April 1, 2002.) 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.** Go to the Public Service Commission of Wisconsin's web page at <http://psc.wi.gov>, click on Telecommunications and click on Annual Report 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-102. 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). 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 whole dollar.
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 February 5, 2002.
13. It is not necessary to sign the signature page.
14. **Edit Check, Confidential Listing, Exported Annual Report, and Export Status Files;
Filing the Completed Report:**

GENERAL RULES FOR REPORTING

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 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 www.wdfi.org; or
3. By writing to DFI at P.O. Box 7846, Madison, WI 53707-7846.

While the electronic annual report filing may detail the name change (i.e., date of the change and the affected entities with their respective four-digit Commission utility identification numbers), 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 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.

SIGNATURE PAGE

I _____ of
(Person responsible for accounts)

FRONTIER COMMUNICATIONS VIROQUA INC _____, 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.

(Person responsible for accounts) (Date)

(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	<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

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

Utility Web Site Address:

When was utility organized?: 08/31/1897

Report any change in name and the effective date:

Officer in charge of correspondence concerning this report

Name: MR ROBERT BRADEN
Title: EXECUTIVE VICE PRESIDENT OF THE ILEC DIVISION

Office Address: 180 SOUTH CLINTON AVENUE
ROCHESTER , NY 14646-0700

Fax Number: (585) 325 - 3894
Telephone Number: (585) 777 - 4982
Email Address: Bob_Braden@frontiercorp.com

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

Name:
Title:

Office Address:

Fax Number:
Telephone Number:
Email Address:

Person responsible for financial information contained in report

Name: MR JEREMY HOTCHKISS
Title: MGR. REGULATORY COMPLIANCE

Office Address: 180 SOUTH CLINTON AVENUE
ROCHESTER , NY 14646

Fax Number: (585) 325 - 1355
Telephone Number: (585) 777 - 8724
Email Address: Jeremy_Hotchkiss@frontiercorp.com

Person responsible for statistical information contained in report

Name: MRS PATRICIA CASURELLA
Title: REGULATORY ANALYST - WISCONSIN

Office Address: 14450 BURNHAVEN DRIVE
BURNSVILLE , MN 55306

Fax Number: (952) 435 - 2111
Telephone Number: (952) 435 - 1388
Email Address: Patricia_Casurella@frontiercorp.com

IDENTIFICATION AND OWNERSHIP

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 INC
Address: 180 SOUTH CLINTON AVENUE
ROCHESTER , NY 14646

Number of Shares Held: 8,000
Beneficial Owner: NONE

OFFICERS AND DIRECTORS

Name, Title/Occupation and Business Address

Name: DAVID FREZZA Title/Occupation: VICE PRESIDENT ENGINEERING Business Address (1): 180 S. CLINTON AVE. Business Address (2): Business Address (3): City State, Zip: ROCHESTER, NY 14646	1
Name: DONALD ARMOUR Title/Occupation: VICE PRESIDENT & TREASURER Business Address (1): 3 HIGH RIDGE PARK Business Address (2): Business Address (3): City State, Zip: STAMFORD, CT 06905	2
Name: EDWARD KIPPERMAN Title/Occupation: VP TAX Business Address (1): 3 HIGH RIDGE PARK Business Address (2): Business Address (3): City State, Zip: STAMFORD, CT 06905	3
Name: GREGG SAYRE Title/Occupation: ASSISTANT SECRETARY Business Address (1): 180 S. CLINTON AVE. Business Address (2): Business Address (3): City State, Zip: ROCHESTER, NY 14646	4
Name: JERRY ELLIOTT Title/Occupation: VICE PRESIDENT & CFO 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: VICE PRESIDENT & COO Business Address (1): 231 HIGHWAY 71, SUITE #1 Business Address (2): Business Address (3): City State, Zip: MANASQUAN, NJ 08736	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. ZARRELLA 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: VP, ADMINISTRATION Business Address (1): 300 RED CREEK DRIVE Business Address (2): Business Address (3): City State, Zip: ROCHESTER, NY 14623	9
<hr/>	
Name: ROBERT BRADEN Title/Occupation: EXECUTIVE VICE PRESIDENT, ILEC OPERATION Business Address (1): 180 S. CLINTON AVE. Business Address (2): Business Address (3): City State, Zip: ROCHESTER, NY 14646	10
<hr/>	
Name: ROBERT LARSON Title/Occupation: VP & CHIEF ACCOUNTING OFFICER Business Address (1): 3 HIGH RIDGE PARK Business Address (2): Business Address (3): City State, Zip: STAMFORD, CT 06905	11
<hr/>	
Name: RUDY GRAF Title/Occupation: PRESIDENT Business Address (1): 3 HIGH RIDGE PARK Business Address (2): Business Address (3): City State, Zip: STAMFORD, CT 06905	12

OFFICERS AND DIRECTORS

Name, Title/Occupation and Business Address

Name: SCOTT N. SCHNEIDER

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: VIRGINIA COOGLE

Title/Occupation: ASSISTANT SECRETARY

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 (b)	Last Year (c)	
Operating Revenues (5000-5300)	3,411,216	3,276,884	1
Operating Expenses			
Plant Specific Operations Expense (6110-6410)	200,250	172,857	2
Plant Nonspecific Operations Expense	531,593	573,169	3
Customer Operations Expense (6610-6620)	591,259	261,912	4
Corporate Operations Expense (6710-6790)	289,940	202,565	5
Other Operating Income and Expense (7100)	0	0	6
Operating Taxes (7200)	957,205	632,641	7
Total Operating Expenses	2,570,247	1,843,144	8
Net Operating Income	840,969	1,433,740	9
Other Income			
Nonoperating Income and Expense (7300)	236,199	288,926	10
Nonoperating Taxes (7400)	0	108,408	11
Interest and Related Items (7500)	3,512	18,817	12
Extraordinary Items (7600)	0	0	13
Nonregulated Net Income (7990)	243,759	167,726	14
Total Nonoperating Income	476,446	329,427	15
Net Income	1,317,415	1,763,167	16

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.)

Balance Sheet adjustments were necessary for the following purpose:
Frontier changed our intercompany accounting methodology. Instead of having corresponding 1190-800 and 4010-800 accounts, Frontier now have moved them all to 1190-800 accounts. Therefore, the current liabilities have decreased and the current assets have also decreased, as intercompany AR is now net of intercompany AP.

-
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 (b)	Balance--FOY (c)	
CURRENT ASSETS			
CASH AND EQUIVALENTS			
Cash and Equivalents (1120)*			1
Cash (1130)	79,066	10,796	2
Special Cash Deposits (1140)			3
Working Cash Advances (1150)	200	200	4
Temporary Investments (1160)	3,413,691	2,270,493	5
TOTAL CASH AND EQUIVALENTS	3,492,957	2,281,489	
RECEIVABLES AND ALLOWANCES FOR DOUBTFUL ACCOUNTS			
Telecommunications Accounts Receivable (1180)*	71,007	64,640	6
Accounts Receivable Allowance-Telecom (1181)*	2,967	41,734	7
Net: Telecommunications Accounts Receivable	68,040	22,906	
Other Accounts Receivable (1190)*	113,358	763,978	8
Accounts Receivable Allowance--Other (1191)*	13,832		9
Net: Other Accounts Receivable	99,526	763,978	
Notes Receivable (1200)*			10
Notes Receivable Allowance (1201)*			11
Net: Notes Receivable	0	0	
Interest and Dividends Receivable (1210)*			12
TOTAL REC AND ALLOW FOR DOUBTFUL ACCOUNTS	167,566	786,884	
SUPPLIES			
Inventories (1220)*	8,791	7,159	13
TOTAL SUPPLIES	8,791	7,159	
PREPAYMENTS			
Total Prepayments (1280)*			14
Prepaid Rents (1290)			15
Prepaid Taxes (1300)			16
Prepaid Insurance (1310)			17
Prepaid Directory Expenses (1320)			18
Other Prepayments (1330)	16,281	13,627	19
TOTAL PREPAYMENTS	16,281	13,627	
OTHER CURRENT ASSETS			
Other Current Assets (1350)*	0	16,873	20
TOTAL OTHER CURRENT ASSETS	0	16,873	
TOTAL CURRENT ASSETS	3,685,595	3,106,032	
NONCURRENT ASSETS			
INVESTMENTS			
Investment in Affiliated Companies (1401)*	0	0	21
RTB Class B Stock (1402)*	24,258	24,258	22
Other Investments in Nonaffiliated Companies (1402)*	33,350	33,350	23
Nonregulated Investments (1406)*	(2,305)	13,020	24
Unamortized Debt Issuance Expense (1407)*			25

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

Particulars (a)	Balance--EOY (b)	Balance--FOY (c)	
NONCURRENT ASSETS			
INVESTMENTS			
Sinking Funds (1408)*			26
Other Noncurrent Assets (1410)*			27
TOTAL INVESTMENTS	55,303	70,628	
DEFERRED CHARGES			
Deferred Tax Regulatory Asset (1437)*	0	2,718,890	28
Deferred Maintenance and Retirements (1438)*	0		29
Deferred Charges (1439)*	6,463	(363)	30
TOTAL DEFERRED CHARGES	6,463	2,718,527	
TOTAL NONCURRENT ASSETS	61,766	2,789,155	
PLANT			
TELECOMMUNICATIONS PLANT IN SERVICE			
Telecommunications Plant in Service (2001)*	7,479,022	7,254,633	31
Less: Accumulated Depreciation (3100)*	5,523,234	5,266,140	32
Less: Accumulated Amortization--Capitalized Leases (3410)*			33
Less: Accumulated Amortization--Leasehold Improvements (3420)*			34
Less: Accumulated Amortization--Intangible (3500)*			35
NET TELECOMMUNICATIONS PLANT IN SERVICE	1,955,788	1,988,493	
PROPERTY HELD FOR FUTURE USE			
Prop. Held for Future Telecommun. Use (2002)*			36
Less: Accumulated Depreciation--Held for Future Telecommunications Use (3200)*			37
NET PROPERTY HELD FOR FUTURE USE	0	0	
NONOPERATING PLANT			
Nonoperating Plant (2006)*			38
Less: Accumulated Depreciation--Nonoperating (3300)*			39
NET NONOPERATING PLANT	0	0	
TPUC			
TPUC (2003)*	412,308	136,735	40
TOTAL TPUC	412,308	136,735	
TELECOMMUNICATIONS PLANT ADJUSTMENT			
Telecommunications Plant Adjustment (2005)*			41
Less: Accumulated Amortization--Other (3600)*	(566)		42
NET TELECOMMUNICATIONS PLANT ADJUSTMENT	566	0	
TOTAL PLANT	2,368,662	2,125,228	
TOTAL ASSETS AND OTHER DEBITS	6,116,023	8,020,415	

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

Particulars (a)	Balance--EOY (b)	Balance--FOY (c)	
CURRENT LIABILITIES			
Accounts Payable (4010)*	129,464	460,572	1
Notes Payable (4020)*			2
Advance Billing and Payments (4030)*	39,972	43,492	3
Customer Deposits (4040)*			4
Current Maturities--Long-Term Debt (4050)*	72,217	70,790	5
Current Maturities--Capital Leases (4060)*			6
Income Taxes--Accrued (4070)*	509,708	(136,189)	7
Other Taxes--Accrued (4080)*	21,450	37,747	8
Net Current Deferred Operating Income Taxes (4100)*			9
Net Current Deferred Nonoperating Income Taxes (4110)*			10
Other Accrued Liabilities (4120)*	18,539	42,607	11
Other Current Liabilities (4130)*	159	9,776	12
TOTAL CURRENT LIABILITIES	791,509	528,795	
LONG-TERM DEBT			
Funded Debt (4210)*	90,330	162,548	13
Premium on Long-Term Debt (4220)*			14
Discount on Long-Term Debt (4230)*			15
Reacquired Debt (4240)*			16
Obligations Under Capital Leases (4250)*			17
Advances from Affiliated Companies (4260)*	0	0	18
Other Long-Term Debt (4270)*			19
TOTAL LONG-TERM DEBT	90,330	162,548	
OTHER LIABILITIES AND DEFERRED CREDITS			
Other Long-Term Liabilities (4310)*	(555,097)	(213,248)	20
Unamortized Operating ITC--Net (4320)*			21
Unamortized Nonoperating ITC--Net (4330)*			22
Net Noncurrent Deferred Operating Income Taxes (4340)*	12,963	3,061,959	23
Net Deferred Tax Liability Adjustments (4341)*			24
Net Noncurrent Deferred Nonoperating Income Taxes (4350)*			25
Other Deferred Credits (4360)*	54,141	70,735	26
Deferred Tax Regulatory Liability (4361)*			27
TOTAL OTHER LIABILITIES AND DEFERRED CREDITS	(487,993)	2,919,446	
STOCKHOLDERS' EQUITY			
Capital Stock (4510)*	800,000	800,000	28
Additional Paid-in Capital (4520)*	5,008,343	5,027,724	29
Treasury Stock (4530)*			30
Other Capital (4540)*			31
Retained Earnings (4550)*	(86,165)	(1,418,098)	32
TOTAL STOCKHOLDERS' EQUITY	5,722,178	4,409,626	
TOTAL LIABILITIES AND OTHER CREDITS	6,116,024	8,020,415	

IMPORTANT CHANGES DURING THE YEAR

1. Estimated increase or decrease in annual revenues due to important rate changes, giving bases of estimates.

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

Frontier Communications of Viroqua was sold by Global Crossing to Citizens Communications Company on July 2, 2002.

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 Communications Company	CZN	1
Frontier Communications of America	FCA	2
Frontier Information Technologies	FIT	3
Frontier Telephone of Rochester	FTR	4
Frontier Infoservices, Inc	INFO	5
Frontier Communications of Minnesota	MINN	6
Frontier Communications of New York	NY	7
Other	OTH	8
Frontier Communications of Wisconsin, Inc.	WISC	9

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	6150AT000104	6150AT000101	6150AT000105	6150AT000102		
Name of Affiliate	FCA	FCA	FTR	FTR		1
Designate whether billed to or from:	FROM	TO	FROM	TO		2
Cost Based (C), Market Price (M), Prevailing Price (P), Tariff (T), Other (O)	C	C	C	C		3
Total Dollar Activity	26,189	0	31,987	0		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		0.00			6
Footnotes						

Particulars (a)	(b)	(c)	(d)	(e)		
Docket	6150AT000103	6150AT000100				
Name of Affiliate	MINN	OTH				1
Designate whether billed to or from:	TO	FROM				2
Cost Based (C), Market Price (M), Prevailing Price (P), Tariff (T), Other (O)	C	C				3
Total Dollar Activity	71,397	41,264				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: 1120, Cash and Equivalents; 1160, Temporary Investments; 1180, Telecommunications Accounts Receivable; 1190, Other Accounts Receivable; 1200, Notes Receivable; 1210, Interest and Dividends Receivable; 1401, Investment in Affiliated Companies; 1408, Sinking Funds; 4010, Accounts Payable; 4020, Notes Payable; and 4260, Advances from Affiliated Companies. 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 (c)	
Citizens Communications Company	1190	(47,702)	1
Frontier Communications of America	1190	(54,899)	2
Frontier Communications of Minnesota	1190	146,654	3
Other	1190	(8,135)	4

TELECOMMUNICATIONS PLANT IN SERVICE CLASS A & B

Plant Account (a)	Account (b)	Balance FOY (c)	Additions (d)	
GENERAL SUPPORT ASSETS				
Land	2111	37,051	0	1
Motor Vehicles	2112	120,786	0	2
Aircraft	2113	0		3
Special Purpose Vehicles	2114	0		4
Garage Work Equipment	2115	0		5
Other Work Equipment	2116	115,827	8,861	6
Buildings	2121	525,590	0	7
Furniture	2122	44,280	0	8
Office Equipment	2123	24,890	7,369	9
General Purpose Computers	2124	55,180	0	10
TOTAL--GENERAL SUPPORT ASSETS:		923,604	16,230	
CENTRAL OFFICE ASSETS				
Analog Electronic Switching	2211	10,631	0	11
Digital Electronic Switching	2212	1,832,416	108,852	12
Electro-Mechanical Switching	2215	0	0	13
Operator Systems	2220	0		14
Radio Systems	2231	88,268	0	15
Circuit Equipment	2232	1,198,051	185,622	16
TOTAL--CENTRAL OFFICE ASSETS:		3,129,366	294,474	
INFORMATION ORIGATION/TERMINATION ASSETS				
Station Apparatus	2311	0		17
Customer Premises Wiring	2321	0		18
Large Private Branch Exchanges	2341	0		19
Public Telephone Terminal Equipment	2351	0		20
Other Terminal Equipment	2362	3,873	0	21
TOTAL--INFORMATION ORIG/TERM ASSETS:		3,873	0	
CABLE WIRE FACILITIES ASSETS				
Poles	2411	45,038	0	22
Aerial Cable	2421	896	0	23
Underground Cable	2422	313,679	0	24
Buried Cable	2423	2,161,876	103,488	25
Submarine Cable	2424	0	0	26
Deep Sea Cable	2425	0		27
Intrabuilding Network Cable	2426	0	0	28
Aerial Wire	2431	238	0	29
Conduit Systems	2441	676,063	0	30
TOTAL--CABLE WIRE FACILITIES ASSETS:		3,197,790	103,488	
AMORTIZABLE ASSETS				
Capital Leases	2681	0		31

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

Account (e)	Retirements (f)	Transfers / Adjustments (g)	Balance EOY (h)	
2111	0	0	37,051	1
2112	0	0	120,786	2
2113			0	3
2114			0	4
2115			0	5
2116	0	0	124,688	6
2121	0	0	525,590	7
2122	0	0	44,280	8
2123	0	0	32,259	9
2124	0	0	55,180	10
	0	0	939,834	
2211	0	0	10,631	11
2212	181,769	0	1,759,499	12
2215	0	0	0	13
2220			0	14
2231	0	0	88,268	15
2232	0	0	1,383,673	16
	181,769	0	3,242,071	
2311			0	17
2321			0	18
2341			0	19
2351			0	20
2362	0	0	3,873	21
	0	0	3,873	
2411	0	0	45,038	22
2421	0	0	896	23
2422	0	0	313,679	24
2423	8,034	0	2,257,330	25
2424	0	0	0	26
2425			0	27
2426	0	0	0	28
2431	0	0	238	29
2441	0	0	676,063	30
	8,034	0	3,293,244	
2681			0	31

TELECOMMUNICATIONS PLANT IN SERVICE CLASS A & B

Plant Account (a)	Account (b)	Balance FOY (c)	Additions (d)
AMORTIZABLE ASSETS			
Leasehold Improvements	2682	0	32
Intangibles	2690	0	33
TOTAL--AMORTIZABLE ASSETS:		0	0
TOTAL TELECOM. PLANT IN SERVICE	2001	7,254,633	414,192
Less: Allocation to Nonregulated Activity - EOY	2001		34
NET REG. TOTAL TELE. PLANT IN SERV. - EOY	2001		

Explain all amounts shown in column (g).

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

Account (e)	Retirements (f)	Transfers / Adjustments (g)	Balance EOY (h)	
2682			0	32
2690			0	33
	0	0	0	
	189,803	0	7,479,022	
2001			0	34
			7,479,022	

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

Report telecommunications plant data for each subaccount where primary plant accounts have subclassifications. Amounts pertaining to subaccount 2212.4, Test Equipment, should be reported in account 2212.2, Digital Switching - Central Office; amounts for subaccounts 2231.3, Microwave, 2231.4, Cellular, 2231.5, Mobile Radio, and 2231.6, Paging, should be included in 2231.2, Other Radio Facilities; amounts pertaining to subaccounts 2232.4, Digital Data Services, 2232.5, Digital Circuit - Subscriber, 2232.6, Digital Circuit - Trunk - Toll, and 2232.7, Concentrators, should be reported in 2232.1, Digital Circuit Equipment. 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 (c)	Additions (d)	
Office Support Equipment	2123.1	14,919		1
Company Communications Equipment	2123.2	9,971	7,369	2
Software	2212.1	1,832,416	108,852	3
Digital Switching - Central Office	2212.2	0		4
Digital Switching - Remote	2212.3	0		5
Step by Step Switching	2215.1	0		6
Crossbar Switching	2215.2	0		7
Satellite and Earth Station Facilities	2231.1	0		8
Other Radio Facilities	2231.2	88,268	0	9
Digital Circuit Equipment	2232.1	463,067	38,846	10
Analog Circuit Equipment	2232.2	0		11
Light Wave Circuit Equipment	2232.3	734,984	146,776	12
Aerial Cable - Nonmetallic	2421.1	896	0	13
Aerial Cable - Metallic	2421.2	0		14
Underground Cable - Nonmetallic	2422.1	19,813	0	15
Underground Cable - Metallic	2422.2	293,866	0	16
Buried Cable - Nonmetallic	2423.1	308,213	25,334	17
Buried Cable - Metallic	2423.2	1,853,663	78,154	18
Submarine Cable - Nonmetallic	2424.1	0		19
Submarine Cable - Metallic	2424.2	0		20
Intrabuilding Cable - Nonmetallic	2426.1	0		21
Intrabuilding Cable - Metallic	2426.2	0		22

Explain all amounts shown in column (g).

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

Subaccount (e)	Retirements (f)	Transfers / Adjustments (g)	Balance EOY (h)	
2123.1			14,919	1
2123.2	0	0	17,340	2
2212.1	181,769	0	1,759,499	3
2212.2			0	4
2212.3			0	5
2215.1			0	6
2215.2			0	7
2231.1			0	8
2231.2	0	0	88,268	9
2232.1	0	0	501,913	10
2232.2			0	11
2232.3	0	0	881,760	12
2421.1	0	0	896	13
2421.2			0	14
2422.1	0	0	19,813	15
2422.2	0	0	293,866	16
2423.1	0	0	333,547	17
2423.2	8,034	0	1,923,783	18
2424.1			0	19
2424.2			0	20
2426.1			0	21
2426.2			0	22

ACCUMULATED DEPRECIATION CLASS A & B

Primary Plant Account (a)	Acct (b)	Balance FOY (c)	Depr Rate (d)	Annual Accrual (e)	Additional Accrual (f)
GENERAL SUPPORT ASSETS					
Motor Vehicles	2112	60,424	12.5	15,081	1
Aircraft	2113	0			2
Special Purpose Vehicles	2114	0			3
Garage Work Equipment	2115	0			4
Other Work Equipment	2116	115,827	12.5	2,065	5
Buildings	2121	349,609	2.5	13,139	6
Furniture	2122	40,553	6.4	1,876	7
Office Equipment	2123	18,213	10.0	1,313	8
General Purpose Computers	2124	54,816	25.0	2,299	9J
Total-- GENERAL SUPPORT ASSETS		639,442		35,773	0
CENTRAL OFFICE ASSETS					
Analog Electronic Switching	2211	10,631			10
Digital Electronic Switching	2212	1,094,709	8.5	185,612	11
Electro-Mechanical Switching	2215	0			12
Operator Systems	2220	0			13
Radio Systems	2231	59,768	8.5	5,395	14
Circuit Equipment	2232	1,040,082	21.0	74,342	15
Total-- CENTRAL OFFICE ASSETS		2,205,190		265,349	0
INFORMATION ORIG/TERM ASSETS					
Station Apparatus	2311	0			16
Customer Premises Wiring	2321	0			17
Large Private Branch Exchanges	2341	0			18
Public Telephone Terminal Equipment	2351	0			19
Other Terminal Equipment	2362	3,873	.0		20
Total-- INFORMATION ORIG/TERM ASSETS		3,873		0	0
CABLE WIRE FACILITIES ASSETS					
Poles	2411	45,038			21
Aerial Cable	2421	125	6.3	56	22
Underground Cable	2422	216,991	5.0	15,367	23
Buried Cable	2423	1,780,405	5.3	113,440	24
Submarine Cable	2424	0			25
Deep Sea Cable	2425	0			26
Intrabuilding Network Cable	2426	0			27
Aerial Wire	2431	221	2.5	17	0 28

ACCUMULATED DEPRECIATION CLASS A & B (cont.)

Acct (g)	Retired (h)	Cost of Removal (i)	Salvage (j)	Other (k)	Balance EOY (l)	
2112	0				75,505	1
2113					0	2
2114					0	3
2115					0	4
2116	0				117,892	5
2121	0				362,748	6
2122	0				42,429	7
2123	0				19,526	8
2124	0				57,115	9
	0	0	0	0	675,215	J
2211	0				10,631	10
2212	181,769				1,098,552	11
2215	0				0	12
2220					0	13
2231	0				65,163	14
2232	0				1,114,424	15
	181,769	0	0	0	2,288,770	
2311					0	16
2321					0	17
2341					0	18
2351					0	19
2362	0				3,873	20
	0	0	0	0	3,873	
2411	0				45,038	21
2421	0				181	22
2422	0				232,358	23
2423	8,034	6			1,885,805	24
2424	0				0	25
2425					0	26
2426	0				0	27
2431	0				238	28

ACCUMULATED DEPRECIATION CLASS A & B

Primary Plant Account (a)	Acct (b)	Balance FOY (c)	Depr Rate (d)	Annual Accrual (e)	Additional Accrual (f)
CABLE WIRE FACILITIES ASSETS					
Conduit Systems	2441	374,855	2.5	16,901	29
Total-- CABLE WIRE FACILITIES ASSETS		2,417,635		145,781	0
Total Accumulated Depreciation	3100	5,266,140		446,903	0
Less: Allocation to Nonregulated Activity - Columns e, f and I	3100			0	0 30
Net Regulated Total Accum Depreciation - 3100 Columns e, f and I				446,903	0

ACCUMULATED DEPRECIATION CLASS A & B (cont.)

Acct (g)	Retired (h)	Cost of Removal (i)	Salvage (j)	Other (k)	Balance EOY (l)	
2441	0				391,756	29
	8,034	6	0	0	2,555,376	
3100	189,803	6	0	0	5,523,234	
3100					0	30
3100					5,523,234	

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. Amounts pertaining to subaccount 2212.4, Test Equipment, should be reported in account 2212.2, Digital Switching - Central Office; amounts for subaccounts 2231.3, Microwave, 2231.4, Cellular, 2231.5, Mobile Radio, and 2231.6, Paging, should be included in 2231.2, Other Radio Facilities; amounts pertaining to subaccounts 2232.4, Digital Data Services, 2232.5, Digital Circuit - Subscriber, 2232.6, Digital Circuit - Trunk - Toll, and 2232.7, Concentrators, should be reported in 2232.1, Digital Circuit Equipment. 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 (c)	Depr Rate (d)	Annual Accrual (e)	Additional Accrual (f)	
Office Support Equipment	2123.1	14,207	10.0	1,313		1 J
Company Communications Equipment	2123.2	4,006	10.0			2
Software	2212.1	1,094,709	8.5	185,612		3
Digital Switching - Central Office	2212.2	0				4
Digital Switching - Remote	2212.3	0				5
Step by Step Switching	2215.1	0				6
Crossbar Switching	2215.2	0				7
Satellite and Earth Station Facilities	2231.1	0				8
Other Radio Facilities	2231.2	59,768	8.3999	5,395		9
Digital Circuit Equipment	2232.1	396,693	21.0	74,342		10
Analog Circuit Equipment	2232.2	0				11
Light Wave Circuit Equipment	2232.3	643,389	11.0			12
Aerial Cable - Nonmetallic	2421.1	125	6.3	56		13
Aerial Cable - Metallic	2421.2	0				14
Underground Cable - Nonmetallic	2422.1	8,200	5.0	674		15
Underground Cable - Metallic	2422.2	208,791	3.4	14,693		16
Buried Cable - Nonmetallic	2423.1	171,071	4.6	14,372		17
Buried Cable - Metallic	2423.2	1,609,334	5.3	99,068		18
Submarine Cable - Nonmetallic	2424.1	0				19
Submarine Cable - Metallic	2424.2	0				20
Intrabuilding Cable - Nonmetallic	2426.1	0				21
Intrabuilding Cable - Metallic	2426.2	0				22

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

Subacct (g)	Retired (h)	Cost of Removal (i)	Salvage (j)	Other (k)	Balance EOY (l)	
2123.1					15,520	1 J
2123.2	0				4,006	2
2212.1	181,769				1,098,552	3
2212.2					0	4
2212.3					0	5
2215.1					0	6
2215.2					0	7
2231.1					0	8
2231.2	0				65,163	9
2232.1	0				471,035	10
2232.2					0	11
2232.3	0				643,389	12
2421.1	0				181	13
2421.2					0	14
2422.1	0				8,874	15
2422.2	0				223,484	16
2423.1	0				185,443	17
2423.2	8,034	6			1,700,362	18
2424.1					0	19
2424.2					0	20
2426.1					0	21
2426.2					0	22

RETAINED EARNINGS (ACCT. 4550)

Particulars (a)	This Year (b)	Last Year (c)	
Balance-First of Year	(1,418,098)	4,292,162	1
Changes:			
Balance Transferred from Income	1,317,415	1,763,167	2
Dividends Declared:			
Common		2,500,923	3
Preferred		0	4
Total Dividends Declared	0	2,500,923	
Miscellaneous Debits to Retained Earnings	0	4,972,504	5
Miscellaneous Credits to Retained Earnings	14,518	0	6
Balance--End of Year	<u>(86,165)</u>	<u>(1,418,098)</u>	

REVENUES - CLASS A & B (CLASS B USE ACCOUNTS DESIGNATED BY *)

Particulars (a)	This Year (b)	Last Year (c)	
LOCAL NETWORK SERVICES REVENUES			
Basic Local Service Revenue (5000)*			1
Basic Area Revenue (5001)	829,322	783,658	2
Optional Extended Area Revenue (5002)	27,929	15,679	3 A
Cellular Mobile Revenue (5003)			4
Other Mobile Services Revenue (5004)			5
Public Telephone Revenue (5010)			6
Local Private Line Revenue (5040)			7
Customer Premises Revenue (5050)			8
Other Local Exchange Revenue (5060)	227,444	192,246	9
Other Local Exchange Revenue Settlements (5069)			10
TOTAL BASIC LOCAL SERVICE REVENUE (5000)	1,084,695	991,583	
NETWORK INTERSTATE ACCESS SERVICES REV.			
End User Revenue (5081)*	230,463	212,881	11
Switched Access Revenue (5082)*	944,278	936,579	12
Special Access Revenue (5083)*	191,388	149,713	13 B
TOTAL INTERSTATE ACCESS REVENUES (5080)	1,366,129	1,299,173	
NETWORK INTRASTATE ACCESS SERVICES REV.			
End User Revenue (5084.1)*	0		14 C
Switched Access Revenue (5084.2)*	448,354	696,430	15 C
Special Access Revenue (5084.3)*	192,941	7,010	16 C
TOTAL INTRASTATE ACCESS REVENUES (5084)	641,295	703,440	
LONG DISTANCE NETWORK SERVICES MESSAGE REV.			
Long Distance Message Revenue (5100)*			17
Long Distance Inward-Only Revenue (5111)			18
Long Distance Outward-Only Revenue (5112)			19
Unidirectional Long Distance Revenue (5110)	0	0	
Long Distance Private Network Revenues			
Subvoice Grade Revenue (5121)			20
Voice Grade Revenue (5122)			21
Audio Program Grade Revenue (5123)			22
Video Program Grade Revenue (5124)			23
Digital Transmission Revenue (5125)			24
Switching Revenue (5126)			25
Other Revenue (5128)			26
Other Revenue Settlements (5129)			27
Total Long Distance Private Network Revenue	0	0	
Other Long Distance Revenue (5160)			28
Other Long Distance Revenue Settlements (5169)			29
TOTAL LONG DISTANCE NET. SERVICES MESSAGE REV.	0	0	

REVENUES - CLASS A & B (CLASS B USE ACCOUNTS DESIGNATED BY *)

Particulars (a)	This Year (b)	Last Year (c)	
MISCELLANEOUS REVENUES			
Directory Revenue (5230)*	214,735	202,795	30
Rent Revenue (5240)*	17,887	(5,080)	31 D
Corporate Operations Revenue (5250)*			32
Miscellaneous:			
Miscellaneous Revenue (5260)*			33
Special Billing Arrangements Revenue (5261)			34
Customer Operations Revenue (5262)	4,282	4,833	35
Plant Operations Revenue (5263)		720	36
Other Incidental Regulated Revenue (5264)	1,195		37
Other Revenue Settlements (5269)	1,392	921	38
Total Miscellaneous Revenue (5260)	6,869	6,474	
Interstate Billing and Collection Revenue*	45,220	37,577	39
Intrastate Billing and Collection Revenue*	43,333	47,760	40
Total Carrier Billing and Collection Revenue (5270)*	88,553	85,337	
Nonregulated Operating Revenue (5280)**			41
TOTAL MISCELLANEOUS REVENUES	328,044	289,526	
GROSS OPERATING REVENUES	3,420,163	3,283,722	
UNCOLLECTIBLE REVENUES			
Uncollectible Revenue (5300)*			42
Uncollectible Revenue--Telecommunications (5301)	8,947	6,838	43
Uncollectible Revenue--Other (5302)	0		44
TOTAL UNCOLLECTIBLE REVENUE (5300)	8,947	6,838	
TOTAL OPERATING REVENUES	<u>3,411,216</u>	<u>3,276,884</u>	

** Account 5280 is to be used only by those companies subject to dual jurisdiction.

EXPENSES - CLASS A & B

Particulars (a)	Total This Year (b)	Total Last Year (c)	
PLANT SPECIFIC OPERATIONS EXPENSE			
Total Network Support Expense (6110)	69	854	1
Less: Nonregulated		0	2
Net Regulated	69	854	3
Total General Support Expense (6120)	74,219	113,746	4
Less: Nonregulated		0	5 E
Net Regulated	74,219	113,746	6
Total Central Office Switching Expense (6210)	16,013	8,415	7
Less: Nonregulated		0	8
Net Regulated	16,013	8,415	9
Total Operator Systems Expense (6220)	14,372	6,882	10
Less: Nonregulated		0	11
Net Regulated	14,372	6,882	12
Total Central Office Transmission Expenses (6230)	0	0	13
Less: Nonregulated		0	14
Net Regulated	0	0	15
Total Information Orig. / Term. Expense (6310)	0	0	16
Less: Nonregulated		0	17
Net Regulated	0	0	18
Total Cable and Wire Fac. Expense (6410)	95,577	42,960	19
Less: Nonregulated	0	0	20 F
Net Regulated	95,577	42,960	21
TOTAL PLANT SPECIFIC OPERATIONS EXPENSE	200,250	172,857	
Less: Nonregulated	0	0	
Net Regulated	200,250	172,857	
PLANT NONSPECIFIC OPERATIONS EXPENSE			
Total Other Property, Plant and Equip. Exp. (6510)	0	0	22
Less: Nonregulated	0	0	23
Net Regulated	0	0	24
Total Network Operations Expense (6530)	27,616	18,360	25
Less: Nonregulated	0	0	26
Net Regulated	27,616	18,360	27
Access Expense (6540)	23,873	18,528	28
Less: Nonregulated	0	0	29
Net Regulated	23,873	18,528	30
Total Depreciation and Amortization Expense (6560)	480,104	536,281	31
Less: Nonregulated	0	0	32
Net Regulated	480,104	536,281	33
TOTAL PLANT NONSPECIFIC OPERATIONS EXP.	531,593	573,169	
Less: Nonregulated	0	0	
Net Regulated	531,593	573,169	

EXPENSES - CLASS A & B

Particulars (a)	Total This Year (b)	Total Last Year (c)	
CUSTOMER OPERATIONS EXPENSE			
Total Marketing (6610)	44,440	24,805	34
Less: Nonregulated	0	0	35 G
Net Regulated	44,440	24,805	36
<hr/>			
Total Services (6620)	546,819	237,107	37
Less: Nonregulated	0	0	38 H
Net Regulated	546,819	237,107	39
<hr/>			
TOTAL CUSTOMER OPERATIONS EXPENSE	591,259	261,912	
Less: Nonregulated	0	0	
Net Regulated	591,259	261,912	
<hr/>			
CORPORATE OPERATIONS EXPENSE			
Total Exec. and Planning (6710)	53,020	32,918	40
Less: Nonregulated	0	0	41 I
Net Regulated	53,020	32,918	42
<hr/>			
Total General and Administrative (6720)	236,920	169,647	43
Less: Nonregulated	0	0	44 I
Net Regulated	236,920	169,647	45
<hr/>			
Provision for Uncollectible Notes Receiv. (6790)	0	0	46
Less: Nonregulated	0	0	47
Net Regulated	0	0	48
<hr/>			
TOTAL CORPORATE OPERATIONS EXPENSE	289,940	202,565	
Less: Nonregulated	0	0	
Net Regulated	289,940	202,565	
<hr/>			
TOTAL EXPENSES	1,613,042	1,210,503	
Less: Nonregulated	0	0	
Net Regulated	1,613,042	1,210,503	

EXPENSES - CLASS A & B (DETAIL)

Particulars (a)	Total This Year (b)	Total Last Year (c)	
Property Held for Future Tele. Use Exp. (6511)	0	0	1
Provisioning Expense (6512)	0	0	2
Total: Reported in Account 6510	0	0	
Depreciat. Exp.--Tele. Plant in Service (6561)	476,573	532,995	3
Depreciat. Exp.--Prop. Held for Future Tele. Use (6562	0	0	4
Amortization Expense--Tangible (6563)	1,323	1,078	5
Amortization Expense--Intangible (6564)	0	0	6
Amortization Expense--Other (6565)	2,208	2,208	7
Total: Reported in Account 6560	480,104	536,281	

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 (b)	
Gross Operating Revenues	3,420,163	1
Plus: Collection of amounts previously written off		2
Less: Uncollectibles written off during the year		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):		8
<hr/>		
Assessable Revenues for Remainder and Telephone Relay Assessment Purposes	3,420,163	

CALCULATION OF ASSESSABLE REVENUES FOR UNIVERSAL SERVICE FUND ASSESSMENT PURPOSES

Description (a)	This Year (b)	
Total Basic Local Service Revenue (5000)	1,084,695	1
Plus: Total Intrastate Access Revenues (5084)	641,295	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
<hr/>		
Assessable Revenues for Universal Service Fund Assessment Purposes	1,725,990	

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 (b)	
Gross Operating Revenues	3,420,163	1
Plus: Collection of amounts previously written off		2
Less: Uncollectibles written off during the year		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):		8
<hr/>		
Assessable Revenues for Remainder and Telephone Relay Assessment Purposes	<u><u>3,420,163</u></u>	

CALCULATION OF ASSESSABLE REVENUES FOR UNIVERSAL SERVICE FUND ASSESSMENT PURPOSES

Description (a)	This Year (b)	
Total Basic Local Service Revenue (5000)	1,084,695	1
Plus: Total Intrastate Access Revenues (5084)	641,295	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
<hr/>		
Assessable Revenues for Universal Service Fund Assessment Purposes	<u><u>1,725,990</u></u>	

OTHER INCOME ACCOUNTS

Particulars (a)	This Year (b)	Last Year (c)	
OTHER OPERATING INCOME AND EXPENSE			
Total Other Oper. Income and (Expense) (7100)	0		1
OPERATING TAXES			
Operating Investment Tax Credits--Net (7210)	0	(19,111)	2
Operating Federal Income Taxes (7220)	443,433	279,738	3
Operating State and Local Income Taxes (7230)	108,659	153,564	4
Operating Other Taxes (7240)	49,992	79,706	5
Provision for Deferred Operating Income Taxes--Net (7250)	355,121	138,744	6
TOTAL OPERATING TAXES (7200)	957,205	632,641	
NONOPERATING INCOME AND EXPENSE			
Dividend Income (7310)	3,061	6,467	7
Interest Income (7320)	235,750	271,774	8
Income from Sinking and Other Funds (7330)	0		9
Allowance for Funds Used During Construction (7340)	1,330	1,355	10
Gains or (Losses) from the Disposition of Certain Property (7350)			11
Other Nonoperating Income (7360)			12
Special Charges (7370)	3,942	(9,330)	13
TOTAL NONOPERATING INCOME AND EXPENSE (7300)	236,199	288,926	
NONOPERATING TAXES			
Total Nonoperating Taxes (7400)	0	108,408	14
INTEREST AND RELATED ITEMS			
Total Interest and Related Items (7500)	3,512	18,817	15
EXTRAORDINARY ITEMS			
Extraordinary Items (7600)			16
NONREGULATED NET INCOME			
Nonregulated Net Income (7990)	243,759	167,726	17

NONREGULATED ACTIVITIES

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

Nonregulated Activity (a)

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	1
Central Office	1	2
Outside Plant	2	3
Building & Service	0	4
Other	1	5
Customer Operations		
Supervisory & Management	0	6
Operators	0	7
Business Office	2	8
Other	0	9
Corporate Operations		
Executive & General Management	0	10
Accounting & Finance	0	11
External Relations	0	12
Human Resources	0	13
Information Management	0	14
Legal	0	15
Procurement	0	16
Research & Development	0	17
Other	0	18
Other		
All Other Employees, Not Listed Above	0	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	288	199	1
Extended Area Service	101	988	2
Extended Community Calling	21	64	3
Other Local-Undefined	25	33	4
Total Local	435	1,284	
TOLL			
Toll	246	796	5
Total Toll	246	796	
Total Local & Toll	681	2,080	

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 -- Orig.					1
Feature Group A -- Term.					2
Feature Group B -- Orig.					3
Feature Group B -- Term.					4
Feature Group C -- Orig.					5
Feature Group C -- Term.					6
Feature Group D -- Orig.	4,328	2,285	2,939	2	7
Feature Group D -- Term.	4,325	1,692	2,451	2	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	12	30	1
56 kbps	23	12	2
64 kbps (DS0)	2	5	3
1.54 Mbps (DS-1)	64	19	4
45 Mbps (DS-3)	4	0	5 1
SONET OC-1	0	0	6 1
SONET OC-3	0	0	7 1
SONET OC-12	0	0	8 1
SONET OC-48	0	0	9 1
SONET OC-192	0	0	10 1

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	12	30	1
56 kbps	23	12	2
64 kbps (DS0)	2	5	3
1.54 Mbps (DS-1)	64	19	4
45 Mbps (DS-3)	4	0	5 1
SONET OC-1	0	0	6 1
SONET OC-3	0	0	7 1
SONET OC-12	0	0	8 1
SONET OC-48	0	0	9 1
SONET OC-192	0	0	10 1

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	755	725	3
2 Party			4
4 Party			5
PBX Trunks/System Trunks	31	31	6
Centrex Trunks			7
Centrex Lines	11	7	8
Key System Trunks	338	329	9
Mobile (Utility Provided Service)			10
Paging (Utility Provided Service)	57	57	11
FX-Out (Switched)			12
Pay Telephone	29	27	13
Coin-Operated Pay Telephone	12	7	14
Independent Pay Telephone Provider	9	7	15
Other		51	16
Total Business Lines	1,242	1,241	17
Residential (Incl. Emp. Concess.)			
1 Party	2,864	2,757	19
2 Party			20
4 Party			21
FX-Out (Switched)			22
Other			23
Total Residential Lines	2,864	2,757	24
Total Bus & Res Lines	4,106	3,998	25
Company Used Lines	89	83	26
Total Lines Used	4,195	4,081	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)	523	503	7
Special Access-interLATA			8
(expressed in equiv. access lines)	3,875	4,261	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	888	13
TSPS - Trunks	72	72	14
EAS - Trunks	238	286	15
Cellular Trunks (Pub. Sw. Net.)	24	24	16
Video Distance Learning	2	2	17
- discounted (special tariff)			18
Customers			
Lifeline Customers	261	173	19
Linkup Customers	0	0	20
Other			
Total Company Square Miles	69	69	21
Total Company Route Miles	299	299	22
Footnotes			23

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	725				2
2 Party					3
4 Party					4
PBX Trunks/System Trunks	31				5
Centrex Trunks					6
Centrex Lines	7				7
Key System Trunks	329				8
Mobile (utility provided service)					9
Paging (utility provided service)	57				10
FX-Out (Switched)					11
Pay Telephone	27				12
Coin-Operated Pay Telephone	7				13
Independent Pay Telephone Provider	7				14
Other	51				15
Total Business Lines	1,241	0	0	0	16
Residential (Incl. Emp. Concess.)					
1 Party	2,757				17
2 Party					18
4 Party					19
FX-Out (Switched)					20
Other					21
Total Residential Lines	2,757	0	0	0	22
Total Bus & Res Lines	3,998	0	0	0	23
Company Used Lines	83				24
Total Lines Used	4,081	0	0	0	25

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					6
(equiv. access lines)	503				7
Special Access-interLATA					8
(equiv. access lines)	4,261				9
Feature Group A Lines	2				10
Feature Group B Trunks	24				11
Feature Group C Trunks	72				12
Feature Group D Trunks	888				13
TSPS - Trunks	72				14
EAS - Trunks	286				15
Cellular Trunks (Pub. Sw. Net.)	24				16
Video Distance Learning					17
- discounted (special tariff)	2				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

MANUFACTURER ABBREVIATIONS

Use these abbreviations when completing the central office data schedule.

Manufacturer Name (a)	Abbreviation (b)	
Alcatel	AL	1
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Siemens	SI	8
Stromberg-Carlson	SC	9
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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	4,307				15
- Equipped	4,792				16
- Wired	5,054				17
Trunks - In Use	1,858				18
- Equipped	1,930				19
- Wired	1,930				20
ISDN Available?	No				21
ISDN Lines - In Use (BRI)					22
- In Use (PRI)					23
XDSL Available?	Yes				24
- In Use (# lines)	85				25
Switched 56 Service?	No				26
Switched 56 lines in use					27
Digital Transmission Facilities: DS-1 - In Use	104				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.	24				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 Teleco provided end-to-end facility.

GENERAL, SCHEDULE LEVEL AND SCHEDULE LINE FOOTNOTES

General Footnote

Schedule Footnotes

Schedule Line Footnotes

- 1) No services provided.
- A) Extended Area revenues in 2000 were under reported by \$11,349.90. The revised 2000 total is \$27,028.35. THE \$11,349.90 was included in 5001 basic area revenue in 2000 for Aug. - Dec. 2000
- B) New product ADSL \$24,466.95 & growth in interstate DS1 \$13,749
- C) Category difference due to additional revenue detail available due to completion of an accounting project. Overall revenue has decreased for scheduled AFOR rate change approved in Docket 6150-TI-101.
- D) Rent revenue in 2000 included a prior year ytd adjustment for rents relating to a building lease & tower lease being recorded twice. Rent revenue in 2001 is the correct run rate.
- E) Decreased mutual beneficial expenses transfer in -\$47,000
- F) Increased in wage & benefits +\$30,000 and material / supplies +\$15,000
- G) Customer Operations Expense increase due to increase mutual beneficial costs transfer in +\$11,000 & increased newspaper advertising +\$5,000.
- H) Customer Services is primarily higher due to increased call center / centralized customer support shared costs +\$250,000.
- I) Account 6710 is primarily driven by higher mutual benefit costs transfer in.
- J) Asset is over depreciated
- K) Asset is over depreciated