



4004

ANNUAL REPORT

OF

Name: FRONTIER COMMUNICATIONS OF VIROQUA LLC

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

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.

SIGNATURE PAGE

I Kathy Caminiti of
(Officer Verifying Annual Report Information)

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

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.

Kathy Caminiti 04/03/2006
(Officer Verifying Annual Report Information) (Date)

VP Corporate Accounting
(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 - UTILITY INFORMATION

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

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

When was utility organized?: 08/31/1897

Report any change in name and the effective date:

Telephone numbers for potential customers to contact company:

Business Customers: (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 TELECOMMUNICATINS COMPANY
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) 615 - 4517
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: STEVE HEGDAL
Title: REGULATORY MANAGER
Firm: CITIZENS TELECOMMUNICATIONS COMPANY
Office Address: 14450 BURNSVILLE DRIVE
BURNSVILLE, MN 55306

Fax Number: (952) 435 - 2111
Telephone Number: (954) 435 - 1356
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 AVE
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 AVENUE Business Address (2): Business Address (3): City State, Zip: ROCHESTER, NY 14646	1
<hr/>	
Name: DOANLD B. ARMOUR Title/Occupation: VICE PRESIDENT AND TREASURER Business Address (1): 3 HIGH RIDGE PARK Business Address (2): Business Address (3): City State, Zip: STAMFORD, CT 06905	2
<hr/>	
Name: GREGG C. SAYRE Title/Occupation: ASSISTANT SECRETARY Business Address (1): 180 S. CLINTON AVENUE Business Address (2): Business Address (3): City State, Zip: ROCHESTER, NY 14646	3
<hr/>	
Name: HILLARY E. GLASSMAN Title/Occupation: VP GENERAL COUNSEL AND SECRETARY 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: EXECUTIVE VICE PRESIDENT, ILEC OPERATION Business Address (1): 3 HIGH RIDGE PARK Business Address (2): Business Address (3): City State, Zip: STAMFORD, CT 06905	6

OFFICERS AND DIRECTORS

Name, Title/Occupation and Business Address

Name: MARY AGNES WILDEROTTER

Title/Occupation: CHARIMAN

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)	3,886	3,850	1
Total Operating Revenues	3,886	3,850	
Operating Expenses			
Plant Specific Operations Expenses (6110-6410)	399	421	2
Other Plant Nonspecific Operations Expenses	730	772	3
Customer Operations Expense (6610-6620)	280	314	4
Corporate Operations Expense (6720-6790)	205	364	5
Other Operating Income and Expense (7100)	0	0	6
Operating Taxes (7200)	867	819	7
Total Operating Expenses	2,481	2,690	
Net Operating Income	1,405	1,160	
Other Income			
Nonoperating Income and Expense (7300)	3	7	8
Nonoperating Taxes (7400)	0	0	9
Interest and Related Items (7500)	224	234	10
Extraordinary Items (7600)	0	0	11
Nonregulated Net Income (7990)	37	90	12
Total Nonoperating Income	(184)	(137)	
Net Income	1,221	1,023	

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)*	17	26	1
TOTAL CASH AND EQUIVALENTS	17	26	
RECEIVABLES AND ALLOWANCE FOR DOUBTFUL ACCOUNTS			
Receivables (1170)*	1,357	(260)	2
Allowance for Doubtful Accounts (1171)*	(15)	(10)	3
TOTAL RECEIVABLES AND ALLOWANCE FOR DOUBTFUL ACCOUNTS	1,372	(250)	
SUPPLIES			
Inventories (1220)*	10	12	4
TOTAL SUPPLIES	10	12	
PREPAYMENTS			
Prepayments (1280)*			5
TOTAL PREPAYMENTS	0	0	
OTHER CURRENT ASSETS			
Other Current Assets (1350)*	16	9	6
TOTAL OTHER CURRENT ASSETS	16	9	
TOTAL CURRENT ASSETS	1,415	(203)	
NONCURRENT ASSETS			
INVESTMENTS			
Nonregulated Investments (1406)*	(151)	(152)	7
RTB Class B Stock (1402)*			8
Other Noncurrent Assets (1410)*	4,724	3,930	9
TOTAL INVESTMENTS	4,573	3,778	
DEFERRED CHARGES			
Deferred Maint., Retirements and Other Deferred Charges (1438)*	0	6	10
TOTAL DEFERRED CHARGES	0	6	
OTHER JURISDICTIONAL ASSETS-NET			
Other Jurisdictional Assets-Net (1500)*	(520)	(566)	11
TOTAL OTHER JURISDICTIONAL ASSETS-NET	(520)	(566)	
TOTAL NONCURRENT ASSETS	4,053	3,218	
PLANT			
TELECOMMUNICATIONS PLANT IN SERVICE			
Telecommunications Plant in Service (2001)*	8,730	8,553	12
Less: Accumulated Depreciation (3100)*	7,183	6,890	13
Less: Accumulated Amortization-Tangible (3400)*			14
Less: Accumulated Amortization-Capitalized Leases (3410)			15
NET TELECOMMUNICATIONS PLANT IN SERVICE	1,547	1,663	
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)*			19
NET NONOPERATING PLANT	0	0	
TPUC			
Telecommunications Plant Under Construction (2003)*	151	93	20
TOTAL TPUC	151	93	
TELECOMMUNICATIONS PLANT ADJUSTMENT			
Telecommunications Plant Adjustment (2005)*			21
NET TELECOMMUNICATIONS PLANT ADJUSTMENT	0	0	
GOODWILL			
Goodwill (2007)*			22
TOTAL GOODWILL	0	0	
TOTAL PLANT	1,698	1,756	
TOTAL ASSETS AND OTHER DEBITS	7,166	4,771	

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)*	78	76	2
Customers' Deposits (4040)*			3
Income Taxes-Accrued (4070)*			4
Other Taxes-Accrued (4080)*	207	158	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)*	0	27	10
TOTAL CURRENT LIABILITIES	285	261	
LONG-TERM DEBT			
Long-Term Debt and Funded Debt (4200)*	2,859	2,859	11
TOTAL LONG-TERM DEBT	2,859	2,859	
OTHER LIABILITIES AND DEFERRED CREDITS			
Other Liabilities and Deferred Credits (4300)*			12
Unamortized Operating Investment Tax Credits-Net (4320)*			13
Unamortized Nonoperating Investment Tax Credits-Net (4330)*			14
Net Noncurrent Deferred Operating Income Taxes (4340)*	(95)	(1,266)	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)*	177	197	19
TOTAL OTHER LIABILITIES AND DEFERRED CREDITS	82	(1,069)	
STOCKHOLDERS' EQUITY			
Capital Stock (4510)*	0	800	20
Additional Paid-in Capital (4520)*	(6,089)	(667)	21
Treasury Stock (4530)*			22
Other Capital (4540)*			23
Retained Earnings (4550)*	10,029	2,587	24
TOTAL STOCKHOLDERS' EQUITY	3,940	2,720	
TOTAL LIABILITIES AND OTHER CREDITS	7,166	4,771	

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)	
Citizens Telecommunications Services Company	CTCS	1
Citizens Communications Company	CZN	2
Frontier Communications of America	FCA	3
Frontier Communications of Minnesota	FCMN	4
Frontier Communications of St. Croix	FCSC	5
Frontier Communications of Wisconsin, Inc.	FCWI	6
Frontier Infoservices	FINFO	7
Frontier Subsidiary Telco	FSTI	8
Frontier Telephone of Rochester	FTR	9
Other	OTR	10

AFFILIATED INTEREST TRANSACTIONS

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

Particulars (a)	(b)	(c)	(d)	(e)
Docket	6510ATF106			
Name of Affiliate	CZN			1
Designate whether billed to or from:	FROM			2
Cost Based (C), Market Price (M), Prevailing Price (P), Tariff (T), Other (O)	C			3
Total Dollar Activity (000's)	417			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	1,144	1
Citizens Telecommunciations Services Company	1170	(22)	2
Frontier Communications of America	1170	(21)	3
Frontier Communications of MInnesota	1170	48	4
Frontier Communications of St. Croix	1170	(1)	5
Frontier Infoservices	1170	(3)	6
Frontier Telephone of Rochester	1170	5	7
Frontier Subsidiary Telco	1410	(18)	8

TELECOMMUNICATIONS PLANT IN SERVICE CLASS A & B

Plant Account (a)	Account (b)	Balance FOY (000's) (c)	Additions (000's) (d)	
GENERAL SUPPORT ASSETS				
Land	2111	37	0	1
Motor Vehicles	2112	91	0	2
Aircraft	2113	0		3
Tools and Other Work Equipment	2114	89	12	4
Buildings	2121	554	16	5
Furniture	2122	7	0	6
Office Equipment	2123	20	0	7
General Purpose Computers	2124	55	0	8
TOTAL GENERAL SUPPORT ASSETS		853	28	
CENTRAL OFFICE ASSETS				
Non-Digital Switching	2211	11		9
Digital Electronic Switching	2212	2,120	46	10
Operator Systems	2220	0		11
Radio Systems	2231	88		12
Circuit Equipment	2232	1,601	110	13
TOTAL CENTRAL OFFICE ASSETS		3,820	156	
INFORMATION ORIGATION/TERMINATION ASSETS				
Station Apparatus	2311	0		14
Customer Premises Wiring	2321	0	0	15
Large Private Branch Exchanges	2341	0	0	16
Public Telephone Terminal Equipment	2351	0	0	17
Other Terminal Equipment	2362	4	0	18
TOTAL INFORMATION ORIG/TERM ASSETS		4	0	
CABLE & WIRE FACILITIES ASSETS				
Poles	2411	45		19
Aerial Cable	2421	1	0	20
Underground Cable	2422	379	0	21
Buried Cable	2423	2,775	135	22
Submarine and Deep Sea Cable	2424	0	0	23
Intrabuilding Network Cable	2426	0	0	24
Aerial Wire	2431	0		25
Conduit Systems	2441	676	0	26
TOTAL CABLE & WIRE FACILITIES ASSETS		3,876	135	
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	0	0	37	1
2112	0	0	91	2
2113			0	3
2114	0	0	101	4
2121	13	0	557	5
2122			7	6
2123			20	7
2124			55	8
	13	0	868	
2211	11		0	9
2212	39	0	2,127	10
2220			0	11
2231	64		24	12
2232	0	0	1,711	13
	114	0	3,862	
2311			0	14
2321			0	15
2341			0	16
2351			0	17
2362			4	18
	0	0	4	
2411			45	19
2421	0	0	1	20
2422	0	0	379	21
2423	15	0	2,895	22
2424	0	0	0	23
2426	0	0	0	24
2431			0	25
2441			676	26
	15	0	3,996	
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	8,553	319	
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	142	0	8,730	
2001				30
2001			8,730	

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	236	2	1
Digital Electronic Switching - Packet	2212.2	1,884	44	2
Circuit Equipment - Electronic	2232.1	977	110	3
Circuit Equipment- Optical	2232.2	624	0	4
Aerial Cable - Nonmetallic	2421.1	0	0	5
Aerial Cable - Metallic	2421.2	1	0	6
Underground Cable - Nonmetallic	2422.1	20	0	7
Underground Cable - Metallic	2422.2	359	0	8
Buried Cable - Nonmetallic	2423.1	357	0	9
Buried Cable - Metallic	2423.2	2,418	135	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	0	0	238	1
2212.2	39	0	1,889	2
2232.1			1,087	3
2232.2			624	4
2421.1			0	5
2421.2			1	6
2422.1			20	7
2422.2			359	8
2423.1			357	9
2423.2	15		2,538	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	59	.1250	11		1
Aircraft	2113	0	.0000			2
Tools and Other Work Equipment	2114	95	.0000			3
Buildings	2121	388	.0250	14		4
Furniture	2122	7	.0000			5
Office Equipment	2123	14	.1000	2		6
General Purpose Computers	2124	57	.0000			7 B
TOTAL GENERAL SUPPORT ASSETS		620		27	0	
CENTRAL OFFICE ASSETS						
Non-Digital Switching	2211	11	.0000	0		8
Digital Electronic Switching	2212	1,708	.0750	170	0	9
Operator Systems	2220	0	.0000			10
Radio Systems	2231	84	.0840	5		11 B
Circuit Equipment	2232	1,486	.0270	51	0	12
TOTAL CENTRAL OFFICE ASSETS		3,289		226	0	
INFORMATION ORIGINATION/TERMINATION ASSETS						
Station Apparatus	2311	0	.0000			13
Customer Premises Wiring	2321	0	.0000			14
Large Private Branch Exchanges	2341	0	.0000			15
Public Telephone Terminal Equipment	2351	0	.0000			16
Other Terminal Equipment	2362	4	.0000			17
TOTAL INFORMATION ORIG/TERM ASSETS		4		0	0	
CABLE & WIRE FACILITIES ASSETS						
Poles	2411	48	.0000			18 B
Aerial Cable	2421	(1)	.0630	0	0	19
Underground Cable	2422	285	.0490	19	0	20
Buried Cable	2423	2,203	.0520	148	0	21
Submarine and Deep Sea Cable	2424	0	.0000	0	0	22
Intrabuilding Network Cable	2426	0	.0000	0	0	23
Aerial Wire	2431	0	.0000			24
Conduit Systems	2441	442	.0250	17		25
TOTAL CABLE & WIRE FACILITIES ASSETS		2,977		184	0	
Total Accumulated Depreciation	3100	6,890		437	0	
Less: Nonreg Accumulated Depreciation	3100					26
Net Reg Total Accumulated Depreciation	3100			437	0	
Columns e, f and I						

ACCUMULATED DEPRECIATION CLASS A & B (cont.)

Acct (g)	Retired (000's) (h)	Cost of Removal (000's) (i)	Salvage (000's) (j)	Other (000's) (k)	Balance EOY (000's) (l)	
2112	0				70	1
2113	0				0	2
2114	0				95	3
2121	13	2			387	4
2122	0				7	5
2123	0				16	6
2124	0				57	7 B
	13	2	0	0	632	
2211	11				0	8
2212	39	0	0	0	1,839	9
2220	0				0	10
2231	64				25	11 B
2232	0	0	0	0	1,537	12
	114	0	0	0	3,401	
2311	0				0	13
2321	0				0	14
2341	0				0	15
2351	0				0	16
2362	0				4	17
	0	0	0	0	4	
2411	0				48	18 B
2421	0	0	0	0	(1)	19
2422	0	0	0	0	304	20
2423	15	0	0	0	2,336	21
2424	0	0	0	0	0	22
2426	0	0	0	0	0	23
2431	0				0	24
2441	0				459	25
	15	0	0	0	3,146	
3100	142	2	0	0	7,183	
3100						26
3100					7,183	

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	267	.0750	10	0	1 B
Digital Electronic Switching - Packet	2212.2	1,441	.0750	160		2
Circuit Equipment - Electronic	2232.1	882	.027	27		3
Circuit Equipment- Optical	2232.2	604	.027	24		4 B
Aerial Cable - Nonmetallic	2421.1	0	.063			5
Aerial Cable - Metallic	2421.2	(1)	.063			6
Underground Cable - Nonmetallic	2422.1	12	.049	1		7
Underground Cable - Metallic	2422.2	273	.049	18		8
Buried Cable - Nonmetallic	2423.1	234	.052	16		9
Buried Cable - Metallic	2423.2	1,969	.052	132		10
Submarine and Deep Sea Cable - Nonmetall	2424.1	0	.0			11
Submarine and Deep Sea Cable - Metallic	2424.2	0	.0			12
Intrabuilding Cable - Nonmetallic	2426.1	0	.0			13
Intrabuilding Cable - Metallic	2426.2	0	.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				277	1 B
2212.2	39				1,562	2
2232.1	0				909	3
2232.2	0				628	4 B
2421.1	0				0	5
2421.2	0				(1)	6
2422.1	0				13	7
2422.2	0				291	8
2423.1	0				250	9
2423.2	15				2,086	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	2,587	1,564	1
Changes:			
Balance Transferred from Income	1,221	1,023	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	6,221	0	6
Balance--End of Year	<u>10,029</u>	<u>2,587</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)	865	876	2
Private Line Revenue (5040)	8	7	3
Other Basic Area Revenue (5060)	249	241	4
TOTAL LOCAL NETWORK SERVICES REVENUES	1,122	1,124	
INTERSTATE NETWORK ACCESS SERVICES REV.			
End User Revenue (5081)*	405	388	5
Switched Access Revenue (5082)*	951	945	6
Special Access Revenue (5083)*	454	448	7
TOTAL INTERSTATE NETWORK ACCESS SERVICES REV.	1,810	1,781	
INTRASTATE NETWORK ACCESS SERVICES REV.			
End User Revenue (5081)*			8
Switched Access Revenue (5082)*	447	423	9
Special Access Revenue (5083)*	203	224	10
TOTAL INTRASTATE NETWORK ACCESS SERVICES REV.	650	647	
LONG DISTANCE NETWORK SERVICES MESSAGE REV.			
Long Distance Message Revenue (5100)*	0		11
TOTAL LONG DISTANCE NETWORK SERVICES MESSAGE REV.	0	0	
MISCELLANEOUS & NONREGULATED REVENUES			
Miscellaneous Revenue (5200)*	87	96	12
Directory Revenue (5230)	228	221	13
Nonregulated Operating Revenue (5280)*			14
TOTAL MISCELLANEOUS & NONREGULATED REVENUES	315	317	
GROSS OPERATING REVENUES	3,897	3,869	
UNCOLLECTIBLE REVENUES			
Uncollectible Revenue (5300)*	11	19	15
TOTAL UNCOLLECTIBLE REVENUES	11	19	
TOTAL OPERATING REVENUES	3,886	3,850	

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	399	421	1
LESS: NONREGULATED		0	2
NET REGULATED PLANT SPECIFIC OPERATIONS EXPENSE	399	421	
PLANT NONSPECIFIC OPERATIONS EXPENSE			
Other Property, Plant and Equip. Exp. (6510)		0	3
Network Operations Expense (6530)	183	156	4
Access Expense (6540)	110	99	5
Depreciat. Exp.--Tele. Plant in Service (6561)	437	517	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)	437	517	11
TOTAL PLANT NONSPECIFIC OPERATIONS EXPENSE	730	772	12
LESS: NONREGULATED		0	13
NET REGULATED PLANT NONSPECIFIC OPERATIONS EXPENSE	730	772	
CUSTOMER OPERATIONS EXPENSE			
Marketing (6610)	24	21	14
Services (6620)	256	293	15
TOTAL CUSTOMER OPERATIONS EXPENSE	280	314	16
LESS: NONREGULATED		0	17
NET REGULATED CUSTOMER OPERATIONS EXPENSE	280	314	
CORPORATE OPERATIONS EXPENSE			
TOTAL CORPORATE OPERATIONS EXPENSE	205	364	18 c
LESS: NONREGULATED		0	19
NET REGULATED CORPORATE OPERATIONS EXPENSE	205	364	
TOTAL EXPENSES	1,614	1,871	
LESS: NONREGULATED	0	0	
NET REGULATED EXPENSES	1,614	1,871	

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	3,897	1
Plus: Collection of amounts previously written off	(11)	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): None	0	8
Assessable Revenues for Remainder and Telephone Relay Assessment Purposes	3,886	

CALCULATION OF ASSESSABLE REVENUES FOR UNIVERSAL SERVICE FUND ASSESSMENT PURPOSES

Description (a)	This Year (000's) (b)	
Total Basic Local Service Revenue (5000)	1,122	1
Plus: Total Intrastate Access Revenues (5081-5083)	650	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	1,772	

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)	867	819 3
LESS: NONREGULATED	0	0 4
NET REGULATED OPERATING TAXES (7200)	867	819
TOTAL NONOPERATING INCOME AND EXPENSE (7300)	3	7 5
LESS: NONREGULATED	0	0 6
NET REGULATED NONOPERATING INCOME AND EXPENSE (7300)	3	7
TOTAL NONOPERATING TAXES (7400)	0	0 7
LESS: NONREGULATED	0	0 8
NET REGULATED NONOPERATING TAXES (7400)	0	0
TOTAL INTEREST AND RELATED ITEMS (7500)	224	234 9
LESS: NONREGULATED	0	0 10
NET REGULATED INTEREST AND RELATED ITEMS (7500)	224	234
TOTAL EXTRAORDINARY ITEMS (7600)		0 11
LESS: NONREGULATED		0 12
NET REGULATED EXTRAORDINARY ITEMS (7600)	0	0
TOTAL NONREGULATED NET INCOME (7990)	37	90 13
TOTAL OTHER INCOME ACCOUNTS	(1,051)	(956)
TOTAL NONREGULATED	37	90
TOTAL NET REGULATED OTHER INCOME ACCOUNTS	(1,088)	(1,046)

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	10	38	1
Other Local-Undefined	0	0	2 A
Total Local	10	38	
TOLL			
Toll	204	2,663	3
Total Toll	204	2,663	
Total Local & Toll	214	2,701	

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					3
Feature Group C -- Terminating					4
Feature Group D -- Originating	17,424	6,390	8,138	7	5
Feature Group D -- Terminating	20,745	5,985	18,524	5	6

OUTSIDE PLANT STATISTICS AT END OF YEAR

Description of Item (a)	Amount (b)	
Sheath miles of plant - fiber optics	23	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	9	17	1
56/64 kbps (DS0)	26	5	2
1.54 Mbps (DS-1)	108	15	3
45 Mbps (DS-3)	4	0	4 A
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	802	851	3
PBX Trunks/Centrex & Key System Trunks	398	336	4
Centrex Lines	60	52	5
FX-Out (Switched)	10	10	6
Pay Telephone	37	46	7
Other			8
Total Business Lines	1,307	1,295	9
Residential (Incl. Emp. Concess.)			
1 Party	2,700	2,657	10
FX-Out (Switched)			11
Other			12
Total Residential Lines	2,700	2,657	13
Total Bus & Res Lines	4,007	3,952	14
Company Total Lines Used	91	93	15
Total Lines Used	4,098	4,045	16
Miscellaneous			
WATS Lines - OutWATS	5	5	17
WATS Lines - 800 Service	4	4	18
FX-In-intraLATA	2	37	19
Special Access-intraLATA (expressed in equiv. access lines)	458	382	20
Special Access-interLATA (expressed in equiv. access lines)	4,695	5,315	21
Feature Group C Trunks	72	72	22
Feature Group D Trunks	908	908	23
TSPS - Trunks	72	24	24
EAS and ECC - Trunks	286	265	25
Cellular Trunks (Pub. Sw. Net.)	48	48	26
Customers			
Number of Lifeline customers at FOY (January 1, 2005) and EOY (December 31, 2005):	196	204	27
Number of Linkup customers connected during FOY (Calendar year 2004) and EOY (Calendar year 2005):	3	113	28
Other			
Total Company Square Miles	69	69	29
Total Company Route Miles	299	299	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	5530				1
Business					2
1 Party	851				3
PBX Trunks/Centrex & Key System Trunks	336				4
Centrex Lines	52				5
FX-Out (Switched)	10				6
Pay Telephone	46				7
Other					8
Total Business Lines	1,295	0	0	0	9
Residential (Incl. Emp. Concess.)					10
1 Party	2,657				11
FX-Out (Switched)					12
Other					13
Total Residential Lines	2,657	0	0	0	14
Total Bus & Res Lines	3,952	0	0	0	15
Company Total Lines Used	93				16
Total Lines Used	4,045	0	0	0	17
Miscellaneous					18
WATS Lines - OutWATS	5				19
WATS Lines - 800 Service	4				20
FX-In-intraLATA	37				21
Special Access-intraLATA (equiv. access lines)	382				22 23
Special Access-interLATA (equiv. access lines)	5,315				24 25
Feature Group C Trunks	72				26
Feature Group D Trunks	908				27
TSPS - Trunks	24				28
EAS and ECC - Trunks	265				29
Cellular Trunks (Pub. Sw. Net.)	48				30
Other					31
Exchange Square Miles	69				32
Exchange Route Miles	299				33
Footnotes					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	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
Type of Equipment (Page 54)	D				7
(S)tandalone, (H)ost, (R)emote, (D)igital Loop Carrier	S				8
Remote Host PSCW Exchange ID					9
Remote Host Central Office CLLI Code					10
COE Generic Software Release No.	502.10				11
SS7?	Yes				12
9-1-1?	Yes				13
Access Lines - In Use	4,045				14
Trunks - In Use	1,896				15
ISDN Available?	No				16
ISDN Lines - In Use (BRI)					17
- In Use (PRI)					18
DSL Service Available?	Yes				19
- In Use (# lines)	437				20
End User VoIP Available?					21
Digital Service Available: DS-1 - In Use	121				22
DS-3 - In Use	12				23
OC-3 - In Use					24
Advanced Data Service Available:					25
Packet Switching?	No				26
Frame Relay?	No				27
ATM (Asynchronous Trans. Mode)?	Yes				28
Fiber Transmission Facilities:					29
No. of fiber strands entering C.O.	48				30
No. of fiber strands working (LIT) in C.O.	28				31
No. of fiber strands for interoffice use	0				32
Miles of fiber sheath in wire center	23				33
Access Tandem Serving this C.O.:					34
- C.O. Name	VIROQUA				35
- PSCW C.O. CLLI Code					36
Does this C.O. do access tandem switching?	Yes				37
Footnotes					38

GENERAL, SCHEDULE LEVEL AND SCHEDULE LINE FOOTNOTES

General Footnote

Schedule Footnotes

Schedule Line Footnotes

- A) Frontier Communications of St.Croix, LLC is an average schedule company and the number of minutes of use for this category is not available.
- B) Assets are over depreciated.
- C) Change in cost allocations from parent company.

Communities where Basic Local Service is offered to New Customers

County Name (a)	Municipality Name (b)	Municipality Type (c)	
Vernon	VIROQUA	City	1