



4004

ANNUAL REPORT

OF

Name: RHINELANDER TELEPHONE LLC

Principal Office: 53 N STEVENS ST
P.O. BOX 340
RHINELANDER, WI 54501-3157
PO Box Zip Code: 54501

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)

RHINELANDER TELEPHONE 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 04/05/2006
(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	Total number of route miles (to the nearest mile) of operating plant facilities including drop wire in the exchange. One route mile may consist of: <ol style="list-style-type: none">1. One mile of roadway with any combination of outside plant facilities on any number of rights-of-way.2. One mile of a cross country route with any combination of outside plant facilities.3. One mile of point-to-point microwave or radio link.4. One mile of plant on either side of a limited access highway or natural barrier, such as a navigable waterway.5. One mile of joint use line where the utility either owns the facility or leases space.
Stand Alone Switch	A central office switch which has no remote switching units (RSUs) subtending it.
Trunk	A communications path connecting two switching systems in the establishment of an end-to-end connection.
Wide Area Telephone Service (WATS)	Customer leased access line or lines connected to the nationwide network over which an unlimited number of calls can be made for a fixed monthly charge.
Wire Center	The location of one or more local switching systems. A point at which customers' loops converge.

ABBREVIATIONS USED IN ANNUAL REPORTS

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

IDENTIFICATION AND OWNERSHIP - UTILITY INFORMATION

Exact Utility Name: RHINELANDER TELEPHONE LLC
Utility Location: 53 N STEVENS ST
P.O. BOX 340
RHINELANDER, WI 54501-3157
P.O. BOX ZIP 54501

Utility (or Parent/Holding Company) Web Site Address:
www.frontieronline.com

When was utility organized?: 01/01/1911

Report any change in name and the effective date:

Telephone numbers for potential customers to contact company:

Business Customers: (800) 953 - 9335 Ext:

Residential Customers: (800) 435 - 1504 Ext:

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

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

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

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

Same as Primary Address

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

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

IDENTIFICATION AND OWNERSHIP - UTILITY INFORMATION**Regulatory Contact - Contact person for regulatory inquiries and complaints** **Same as Primary Address**

Name: STEVE HEGDAL
Title: MGR., GOV & EXTERNAL AFFAIRS
Firm: CITIZENS TELECOM SERVICES
Office Address: 14450 BURNHAVEN DR
BURNSVILLE , MN 55306

Fax Number: (952) 435 - 2111
Telephone Number: (952) 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: RHINELANDER TELECOMMUNICATIONS, LLC
Address: 53 NORTH STEVENS STREET
RHINELANDER, WI 54501

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: RIB LAKE CELLULAR FOR WISCONSIN RSA #3, INC.
Form of Interest: SUBSIDIARY
Extent Of Interest: 100%

Company Name: RIB LAKE TELECOM, INC
Form of Interest: SUBSIDIARY
Extent Of Interest: 100%

OFFICERS AND DIRECTORS

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

Name: DAVID P. FREZZA
Title/Occupation: VICE PRESIDENT, ENGINEERING
Business Address (1): 3 HIGH RIDGE PARK
Business Address (2):
Business Address (3):
City State, Zip: STAMFORD, CT 06905

1

Name: DONALD B. ARMOUR
Title/Occupation: VICE PRESIDENT AND TREASURER
Business Address (1): 3 HIGH RIDGE PARK
Business Address (2):
Business Address (3):
City State, Zip: STAMFORD, CT 06905

2

Name: GREGG C. SAYRE
Title/Occupation: ASSISTANT SECRETARY
Business Address (1): 180 S. CLINTON AVE
Business Address (2):
Business Address (3):
City State, Zip: ROCHESTER, NY 14646

3

Name: HILARY 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

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

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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

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OFFICERS AND DIRECTORS

Name, Title/Occupation and Business Address

Name: MARY AGNES WILDEROTTER

Title/Occupation: CHAIRMAN

Business Address (1): 3 HIGH RIDGE PARK

Business Address (2):

Business Address (3):

City State, Zip: STAMFORD, CT 06905

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Name: ROBERT J. LARSON

Title/Occupation: VICE PRESIDENT AND CHIEF ACCOUNTING OFFI

Business Address (1): 3 HIGH RIDGE PARK

Business Address (2):

Business Address (3):

City State, Zip: STAMFORD, CT 06905

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INCOME STATEMENT - TOTAL COMPANY

Particulars (a)	This Year (000's) (b)	Last Year (000's) (c)	
Operating Revenues			
Operating Revenues (5000-5300)	21,777	22,338	1
Total Operating Revenues	21,777	22,338	
Operating Expenses			
Plant Specific Operations Expenses (6110-6410)	2,655	3,142	2
Other Plant Nonspecific Operations Expenses	7,455	8,037	3
Customer Operations Expense (6610-6620)	1,504	1,580	4
Corporate Operations Expense (6720-6790)	1,214	3,008	5
Other Operating Income and Expense (7100)	0	0	6
Operating Taxes (7200)	3,047	2,282	7
Total Operating Expenses	15,875	18,049	
Net Operating Income	5,902	4,289	
Other Income			
Nonoperating Income and Expense (7300)	(2,637)	(2,631)	8
Nonoperating Taxes (7400)	0	0	9
Interest and Related Items (7500)	30	53	10
Extraordinary Items (7600)	0	0	11
Nonregulated Net Income (7990)	1,406	1,548	12
Total Nonoperating Income	(1,261)	(1,136)	
Net Income	4,641	3,153	

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)*	13	13	1
TOTAL CASH AND EQUIVALENTS	13	13	
RECEIVABLES AND ALLOWANCE FOR DOUBTFUL ACCOUNTS			
Receivables (1170)*	3,961	2,840	2
Allowance for Doubtful Accounts (1171)*	398	383	3
TOTAL RECEIVABLES AND ALLOWANCE FOR DOUBTFUL ACCOUNTS	3,563	2,457	
SUPPLIES			
Inventories (1220)*	68	105	4
TOTAL SUPPLIES	68	105	
PREPAYMENTS			
Prepayments (1280)*			5
TOTAL PREPAYMENTS	0	0	
OTHER CURRENT ASSETS			
Other Current Assets (1350)*			6
TOTAL OTHER CURRENT ASSETS	0	0	
TOTAL CURRENT ASSETS	3,644	2,575	
NONCURRENT ASSETS			
INVESTMENTS			
Nonregulated Investments (1406)*	525	391	7
RTB Class B Stock (1402)*			8
Other Noncurrent Assets (1410)*	28,251	29,364	9
TOTAL INVESTMENTS	28,776	29,755	
DEFERRED CHARGES			
Deferred Maint., Retirements and Other Deferred Charges (1438)*	3	34	10
TOTAL DEFERRED CHARGES	3	34	
OTHER JURISDICTIONAL ASSETS-NET			
Other Jurisdictional Assets-Net (1500)*			11
TOTAL OTHER JURISDICTIONAL ASSETS-NET	0	0	
TOTAL NONCURRENT ASSETS	28,779	29,789	
PLANT			
TELECOMMUNICATIONS PLANT IN SERVICE			
Telecommunications Plant in Service (2001)*	82,953	81,947	12
Less: Accumulated Depreciation (3100)*	63,864	59,322	13
Less: Accumulated Amortization-Tangible (3400)*			14
Less: Accumulated Amortization-Capitalized Leases (3410)	15,423	12,759	15
NET TELECOMMUNICATIONS PLANT IN SERVICE	3,666	9,866	
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)*	673	785	20
TOTAL TPUC	673	785	
TELECOMMUNICATIONS PLANT ADJUSTMENT			
Telecommunications Plant Adjustment (2005)*	57,347	57,347	21
NET TELECOMMUNICATIONS PLANT ADJUSTMENT	57,347	57,347	
GOODWILL			
Goodwill (2007)*	4,202	4,404	22
TOTAL GOODWILL	4,202	4,404	
TOTAL PLANT	65,888	72,402	
TOTAL ASSETS AND OTHER DEBITS	98,311	104,766	

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)*	407	886	2
Customers' Deposits (4040)*	10	10	3
Income Taxes-Accrued (4070)*			4
Other Taxes-Accrued (4080)*	2	13	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)*			10
TOTAL CURRENT LIABILITIES	419	909	
LONG-TERM DEBT			
Long-Term Debt and Funded Debt (4200)*			11
TOTAL LONG-TERM DEBT	0	0	
OTHER LIABILITIES AND DEFERRED CREDITS			
Other Liabilities and Deferred Credits (4300)*			12
Unamortized Operating Investment Tax Credits-Net (4320)*	45	45	13
Unamortized Nonoperating Investment Tax Credits-Net (4330)*			14
Net Noncurrent Deferred Operating Income Taxes (4340)*	(1,444)	(1,434)	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)*		150	19
TOTAL OTHER LIABILITIES AND DEFERRED CREDITS	(1,399)	(1,239)	
STOCKHOLDERS' EQUITY			
Capital Stock (4510)*	1,770	1,770	20
Additional Paid-in Capital (4520)*	69,354	77,229	21
Treasury Stock (4530)*			22
Other Capital (4540)*			23
Retained Earnings (4550)*	28,167	26,097	24
TOTAL STOCKHOLDERS' EQUITY	99,291	105,096	
TOTAL LIABILITIES AND OTHER CREDITS	98,311	104,766	

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 Utillies Rural Company	CTCAZ	1
Citizens Telecommunications Company - California	CTCCA	2
Citizens Telecommunications Company - Golden State	CTCGS	3
Citizens Telecommunications Company - Idaho	CTCID	4
Citizens Telecommunications Company - Illinois	CTCIL	5
Citizens Telecommunications Company ISP	CTCISP	6
Citizens Telecommunications Company - Minnesota	CTCMN	7
Citizens Telecommunications Company - Montana	CTCMT	8
Citizens Telecommunications Company- Nebraska	CTCNE	9
Citizens Telecommunications Company - Nevada	CTCNV	10
Citizens Telecommunications Company- New York	CTCNY	11
Citizens Telecommunications Company - Oregon	CTCOR	12
Citizens Telecommunications of Tuolmune	CTCTM	13
Citizens Telecommunications Company - Tennessee	CTCTN	14
Citizens Telecommunications Company - Utah	CTCUT	15
Citizens Telecommunications Company - Volunteer State	CTCVS	16
Citizens Telecommunications Company - White Mountains	CTCWM	17
Citizens Telecommunications Company - West Virginia	CTCWV	18
Citizens Telecommunciations Service Company	CTSC	19
Citizens Communications Company	CZN	20
Citizens Directory Services	DIR	21
Electric Lightwave Inc.	ELI	22
Frontier Communications of America	FCA	23
Frontier Communications of Minnesota	FCMN	24
Frontier Communications of New York	FCNY	25
Frontier Communications of Pennsylvania	FCPA	26
Frontier Communications of the South	FCS	27
Frontier Communications of Wisconsin	FCWI	28
Frontier Telephone of Rochester	FTR	29
Navajo Communications	NAV	30
NCC Systems Inc.	NCC	31
New North Telecommunications	NNT	32
Ogden Telephone Company	OGDEN	33
Other	OTH	34
Rib Lake Telecom	RBL	35
Rural Service Agreement	RSA	36
Rhinelanders Telecommunications LLC	RT	37

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)	
Telecom Sector Central	TSC	38

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	5ATF179			
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)	3,222			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 Telecommunications Service Company	1170	892	1
Citizens Communications Company	1170	200	2
Citizens Directory Services	1170	(74)	3
Citizens Telecommunications Company - Minnesota	1170	(137)	4
Electric Lightwave Inc.	1170	(103)	5
Frontier Communications of America	1170	(101)	6
Frontier Communications of Minnesota	1170	893	7
Frontier Communications of Pennsylvania	1170	1	8
Frontier Communications of the South	1170	5	9
Frontier Telephone of Rochester	1170	42	10

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	177		1
Motor Vehicles	2112	974	16	2
Aircraft	2113	0		3
Tools and Other Work Equipment	2114	1,091	10	4
Buildings	2121	6,462	6	5
Furniture	2122	340		6
Office Equipment	2123	134		7
General Purpose Computers	2124	903		8
TOTAL GENERAL SUPPORT ASSETS		10,081	32	
CENTRAL OFFICE ASSETS				
Non-Digital Switching	2211	0		9
Digital Electronic Switching	2212	16,346	280	10
Operator Systems	2220	0		11
Radio Systems	2231	311		12
Circuit Equipment	2232	15,177	356	13
TOTAL CENTRAL OFFICE ASSETS		31,834	636	
INFORMATION ORIGATION/TERMINATION ASSETS				
Station Apparatus	2311	0		14
Customer Premises Wiring	2321	0		15
Large Private Branch Exchanges	2341	0		16
Public Telephone Terminal Equipment	2351	0		17
Other Terminal Equipment	2362	246		18
TOTAL INFORMATION ORIG/TERM ASSETS		246	0	
CABLE & WIRE FACILITIES ASSETS				
Poles	2411	211	3	19
Aerial Cable	2421	935	4	20
Underground Cable	2422	2,717	40	21
Buried Cable	2423	33,900	885	22
Submarine and Deep Sea Cable	2424	0	0	23
Intrabuilding Network Cable	2426	0	0	24
Aerial Wire	2431	35		25
Conduit Systems	2441	1,988	1	26
TOTAL CABLE & WIRE FACILITIES ASSETS		39,786	933	
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			177	1
2112	13		977	2
2113			0	3
2114			1,101	4
2121			6,468	5
2122			340	6
2123	70		64	7
2124			903	8
	83	0	10,030	
2211			0	9
2212	319	0	16,307	10
2220			0	11
2231			311	12
2232	44	0	15,489	13
	363	0	32,107	
2311			0	14
2321			0	15
2341			0	16
2351			0	17
2362			246	18
	0	0	246	
2411	3		211	19
2421	4	0	935	20
2422	1	0	2,756	21
2423	141	0	34,644	22
2424	0	0	0	23
2426	0	0	0	24
2431			35	25
2441			1,989	26
	149	0	40,570	
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	81,947	1,601	
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	595	0	82,953
2001			30
2001			82,953

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	1,535	35	1
Digital Electronic Switching - Packet	2212.2	14,811	245	2
Circuit Equipment - Electronic	2232.1	11,854	337	3
Circuit Equipment- Optical	2232.2	3,323	19	4
Aerial Cable - Nonmetallic	2421.1	935	4	5
Aerial Cable - Metallic	2421.2	0		6
Underground Cable - Nonmetallic	2422.1	2,056	40	7
Underground Cable - Metallic	2422.2	661		8
Buried Cable - Nonmetallic	2423.1	28,830	824	9
Buried Cable - Metallic	2423.2	5,070	61	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			1,570	1
2212.2	319		14,737	2
2232.1	44		12,147	3
2232.2			3,342	4
2421.1	4		935	5
2421.2			0	6
2422.1	1		2,095	7
2422.2			661	8
2423.1	141		29,513	9
2423.2			5,131	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	1,340	.0000	32		1 A
Aircraft	2113	0				2
Tools and Other Work Equipment	2114	1,010	.0000			3
Buildings	2121	2,816	.0333	215		4
Furniture	2122	352	.0000	6		5 A
Office Equipment	2123	198	.0000	4		6 A
General Purpose Computers	2124	834	.0000			7
TOTAL GENERAL SUPPORT ASSETS		6,550		257	0	
CENTRAL OFFICE ASSETS						
Non-Digital Switching	2211	0				8
Digital Electronic Switching	2212	13,940	.0785	1,237	0	9
Operator Systems	2220	0				10
Radio Systems	2231	383	.0000	6		11 A
Circuit Equipment	2232	13,870	.1037	1,590	0	12
TOTAL CENTRAL OFFICE ASSETS		28,193		2,833	0	
INFORMATION ORIGINATION/TERMINATION ASSETS						
Station Apparatus	2311	0				13
Customer Premises Wiring	2321	0				14
Large Private Branch Exchanges	2341	0				15
Public Telephone Terminal Equipment	2351	0				16
Other Terminal Equipment	2362	101	.1350	33		17
TOTAL INFORMATION ORIG/TERM ASSETS		101		33	0	
CABLE & WIRE FACILITIES ASSETS						
Poles	2411	337	.0000	4		18 A
Aerial Cable	2421	732	.0625	58	0	19
Underground Cable	2422	1,641	.0478	131	0	20
Buried Cable	2423	20,841	.0515	1,764	0	21
Submarine and Deep Sea Cable	2424	0		0	0	22
Intrabuilding Network Cable	2426	0		0	0	23
Aerial Wire	2431	83	.0000			24 A
Conduit Systems	2441	844	.0348	69		25
TOTAL CABLE & WIRE FACILITIES ASSETS		24,478		2,026	0	
Total Accumulated Depreciation	3100	59,322		5,149	0	
Less: Nonreg Accumulated Depreciation	3100					26
Net Reg Total Accumulated Depreciation	3100			5,149	0	

ACCUMULATED DEPRECIATION CLASS A & B (cont.)

Acct (g)	Retired (000's) (h)	Cost of Removal (000's) (i)	Salvage (000's) (j)	Other (000's) (k)	Balance EOY (000's) (l)	
2112	13				1,359	1 A
2113	0				0	2
2114	0				1,010	3
2121	0				3,031	4
2122	0				358	5 A
2123	70				132	6 A
2124	0				834	7
	83	0	0	0	6,724	
2211	0				0	8
2212	319	11	0	0	14,847	9
2220	0				0	10
2231	0				389	11 A
2232	44	0	0	0	15,416	12
	363	11	0	0	30,652	
2311	0				0	13
2321	0				0	14
2341	0				0	15
2351	0				0	16
2362	0				134	17
	0	0	0	0	134	
2411	3	1			337	18 A
2421	4	0	0	0	786	19
2422	1	0	0	0	1,771	20
2423	141	0	0	0	22,464	21
2424	0	0	0	0	0	22
2426	0	0	0	0	0	23
2431	0				83	24 A
2441	0				913	25
	149	1	0	0	26,354	
3100	595	12	0	0	63,864	
3100						26
3100					63,864	

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	1,836	.0785	65		1 A
Digital Electronic Switching - Packet	2212.2	12,104	.0785	1,172		2 A
Circuit Equipment - Electronic	2232.1	10,031	.1037	1,442		3
Circuit Equipment- Optical	2232.2	3,839	.1037	148		4 A
Aerial Cable - Nonmetallic	2421.1	(1)	.0625	58		5
Aerial Cable - Metallic	2421.2	733	.0625			6 A
Underground Cable - Nonmetallic	2422.1	265	.0478	27		7
Underground Cable - Metallic	2422.2	1,376	.0478	104		8 A
Buried Cable - Nonmetallic	2423.1	2,432	.0515	31		9
Buried Cable - Metallic	2423.2	18,409	.0515	1,733		10 A
Submarine and Deep Sea Cable - Nonmetall	2424.1	0				11
Submarine and Deep Sea Cable - Metallic	2424.2	0				12
Intrabuilding Cable - Nonmetallic	2426.1	0				13
Intrabuilding Cable - Metallic	2426.2	0				14

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

Subacct (g)	Retired (000's) (h)	Cost of Removal (000's) (i)	Salvage (000's) (j)	Other (000's) (k)	Balance EOY (000's) (l)	
2212.1	0				1,901	1 A
2212.2	319	11			12,946	2 A
2232.1	44				11,429	3
2232.2	0				3,987	4 A
2421.1	4				53	5
2421.2	0				733	6 A
2422.1	1				291	7
2422.2	0				1,480	8 A
2423.1	141				2,322	9
2423.2	0				20,142	10 A
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	26,097	22,944	1
Changes:			
Balance Transferred from Income	4,641	3,153	2
Dividends Declared:			
Common		0	3
Preferred		0	4
Total Dividends Declared	0	0	
Miscellaneous Debits to Retained Earnings	2,571	0	5
Miscellaneous Credits to Retained Earnings		0	6
Balance--End of Year	<u>28,167</u>	<u>26,097</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)	4,760	4,788	2
Private Line Revenue (5040)	547	522	3
Other Basic Area Revenue (5060)	1,333	1,150	4
TOTAL LOCAL NETWORK SERVICES REVENUES	6,640	6,460	
INTERSTATE NETWORK ACCESS SERVICES REV.			
End User Revenue (5081)*	2,324	2,326	5
Switched Access Revenue (5082)*	3,030	3,346	6
Special Access Revenue (5083)*	3,290	2,958	7
TOTAL INTERSTATE NETWORK ACCESS SERVICES REV.	8,644	8,630	
INTRASTATE NETWORK ACCESS SERVICES REV.			
End User Revenue (5081)*			8
Switched Access Revenue (5082)*	3,006	3,353	9
Special Access Revenue (5083)*	1,994	1,742	10
TOTAL INTRASTATE NETWORK ACCESS SERVICES REV.	5,000	5,095	
LONG DISTANCE NETWORK SERVICES MESSAGE REV.			
Long Distance Message Revenue (5100)*	122	220	11 B
TOTAL LONG DISTANCE NETWORK SERVICES MESSAGE REV.	122	220	
MISCELLANEOUS & NONREGULATED REVENUES			
Miscellaneous Revenue (5200)*	429	420	12
Directory Revenue (5230)	836	1,454	13 c
Nonregulated Operating Revenue (5280)*			14
TOTAL MISCELLANEOUS & NONREGULATED REVENUES	1,265	1,874	
GROSS OPERATING REVENUES	21,671	22,279	
UNCOLLECTIBLE REVENUES			
Uncollectible Revenue (5300)*	(106)	(59)	15 D
TOTAL UNCOLLECTIBLE REVENUES	(106)	(59)	
TOTAL OPERATING REVENUES	21,777	22,338	

EXPENSES - CLASS A & B

Particulars (a)	Total This Year (000's) (b)	Total Last Year (000's) (c)	
PLANT SPECIFIC OPERATIONS EXPENSE			
TOTAL PLANT SPECIFIC OPERATIONS EXPENSE	2,655	3,142	1
LESS: NONREGULATED		0	2
NET REGULATED PLANT SPECIFIC OPERATIONS EXPENSE	2,655	3,142	
PLANT NONSPECIFIC OPERATIONS EXPENSE			
Other Property, Plant and Equip. Exp. (6510)		0	3
Network Operations Expense (6530)	1,406	1,434	4
Access Expense (6540)	782	752	5
Depreciat. Exp.--Tele. Plant in Service (6561)	5,267	5,851	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)	5,267	5,851	11
TOTAL PLANT NONSPECIFIC OPERATIONS EXPENSE	7,455	8,037	12
LESS: NONREGULATED		0	13
NET REGULATED PLANT NONSPECIFIC OPERATIONS EXPENSE	7,455	8,037	
CUSTOMER OPERATIONS EXPENSE			
Marketing (6610)	523	463	14
Services (6620)	981	1,117	15
TOTAL CUSTOMER OPERATIONS EXPENSE	1,504	1,580	16
LESS: NONREGULATED		0	17
NET REGULATED CUSTOMER OPERATIONS EXPENSE	1,504	1,580	
CORPORATE OPERATIONS EXPENSE			
TOTAL CORPORATE OPERATIONS EXPENSE	1,214	3,008	18 E
LESS: NONREGULATED		0	19
NET REGULATED CORPORATE OPERATIONS EXPENSE	1,214	3,008	
TOTAL EXPENSES	12,828	15,767	
LESS: NONREGULATED	0	0	
NET REGULATED EXPENSES	12,828	15,767	

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	21,671	1
Plus: Collection of amounts previously written off		2
Less: Uncollectibles written off during the year	(106)	3
Plus: Total Other Operating Income and (Expense) (7100)	0	4
Less: Nonregulated Operating Revenue (included in Gross Oper. Rev. on Line 1)		5
Plus: Nonregulated Net Write Off Amount (included on lines 2 and 3)		6
Less: Out-of-State Operating Revenues (included in Gross Oper. Rev. on Line 1)		7
Plus (or Less) Other (please specify): N/A	0	8
Assessable Revenues for Remainder and Telephone Relay Assessment Purposes	21,777	

CALCULATION OF ASSESSABLE REVENUES FOR UNIVERSAL SERVICE FUND ASSESSMENT PURPOSES

Description (a)	This Year (000's) (b)	
Total Basic Local Service Revenue (5000)	6,640	1
Plus: Total Intrastate Access Revenues (5081-5083)	5,000	2
Plus: Total Long Distance Network Services Revenue	122	3
Less: Out-of-State Operating Revenues (included in the above lines)		4
Plus: Intrastate Payphone Revenues		5
Plus (or Less) Other (please specify): N/A	0	6
Assessable Revenues for Universal Service Fund Assessment Purposes	11,762	

OTHER INCOME ACCOUNTS

Particulars (a)	This Year (000's) (b)	Last Year (000's) (c)	
TOTAL OTHER OPERATING INCOME AND EXPENSE (7100)		0	1
LESS: NONREGULATED		0	2
NET REGULATED OTHER OPERATING INCOME AND EXPENSE (7100)	0	0	
TOTAL OPERATING TAXES (7200)	3,047	2,282	3
LESS: NONREGULATED		0	4
NET REGULATED OPERATING TAXES (7200)	3,047	2,282	
TOTAL NONOPERATING INCOME AND EXPENSE (7300)	(2,637)	(2,631)	5
LESS: NONREGULATED		0	6
NET REGULATED NONOPERATING INCOME AND EXPENSE (7300)	(2,637)	(2,631)	
TOTAL NONOPERATING TAXES (7400)		0	7
LESS: NONREGULATED		0	8
NET REGULATED NONOPERATING TAXES (7400)	0	0	
TOTAL INTEREST AND RELATED ITEMS (7500)	30	53	9
LESS: NONREGULATED		0	10
NET REGULATED INTEREST AND RELATED ITEMS (7500)	30	53	
TOTAL EXTRAORDINARY ITEMS (7600)		0	11
LESS: NONREGULATED		0	12
NET REGULATED EXTRAORDINARY ITEMS (7600)	0	0	
TOTAL NONREGULATED NET INCOME (7990)	1,406	1,548	13
TOTAL OTHER INCOME ACCOUNTS	(4,308)	(3,418)	
TOTAL NONREGULATED	1,406	1,548	
TOTAL NET REGULATED OTHER INCOME ACCOUNTS	(5,714)	(4,966)	

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	2	280	1
Other Local-Undefined	2,898	7,549	2
Total Local	2,900	7,829	
TOLL			
Toll	699	11,933	3
Total Toll	699	11,933	
Total Local & Toll	3,599	19,762	

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			2,808		3
Feature Group C -- Terminating			1,748		4
Feature Group D -- Originating	77,511	25,910	36,961		5
Feature Group D -- Terminating	88,949	38,965	57,672		6

OUTSIDE PLANT STATISTICS AT END OF YEAR

Description of Item (a)	Amount (b)	
Sheath miles of plant - fiber optics	279	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	34	75	1
56/64 kbps (DS0)	60	15	2
1.54 Mbps (DS-1)	311	109	3
45 Mbps (DS-3)	19	5	4
SONET OC-1 (51.84 Mbps)			5
SONET OC-3 (155.52 Mbps)			6
SONET OC-12 (622.08 Mbps)			7
SONET OC-48 (2.488 Gbps)			8
SONET OC-192 (9.953 Gbps)			9
SONET OC-768 (39.812 Gbps)			10

SERVICE DATA

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

Item (a)	FOY (b)	EOY (c)	
Business			
1 Party	3,209	3,233	3
PBX Trunks/Centrex & Key System Trunks	292	267	4
Centrex Lines	3,353	3,051	5
FX-Out (Switched)			6
Pay Telephone	159	157	7
Other	89	12	8
Total Business Lines	7,102	6,720	9
Residential (Incl. Emp. Concess.)			10
1 Party	18,109	17,556	11
FX-Out (Switched)			12
Other			13
Total Residential Lines	18,109	17,556	14
Total Bus & Res Lines	25,211	24,276	15
Company Total Lines Used	159	145	16
Total Lines Used	25,370	24,421	17
Miscellaneous			18
WATS Lines - OutWATS	6	6	19
WATS Lines - 800 Service	1	1	20
FX-In-intraLATA	25	25	21
Special Access-intraLATA (expressed in equiv. access lines)	6,242	6,066	22
Special Access-interLATA (expressed in equiv. access lines)	18,999	20,326	23
Feature Group C Trunks			24
Feature Group D Trunks			25
TSPS - Trunks			26
EAS and ECC - Trunks	354	354	27
Cellular Trunks (Pub. Sw. Net.)	598	598	28
			29
			30
Customers			31
Number of Lifeline customers at FOY (January 1, 2005) and EOY (December 31, 2005):	562	545	32
Number of Linkup customers connected during FOY (Calendar year 2004) and EOY (Calendar year 2005):	10	433	33
			34
			35
Other			36
Total Company Square Miles	1,257	1,257	37
Total Company Route Miles	2,598	2,598	38
Footnotes			39

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	0180	1290	1300	1690	1
Business					2
1 Party	9	55	112	193	3
PBX Trunks/Centrex & Key System Trunks	2	142	2		4
Centrex Lines		443	55		5
FX-Out (Switched)					6
Pay Telephone	3	29	3	6	7
Other					8
Total Business Lines	14	669	172	199	9
Residential (Incl. Emp. Concess.)					10
1 Party	507	2,226	1,844	1,401	11
FX-Out (Switched)					12
Other					13
Total Residential Lines	507	2,226	1,844	1,401	14
Total Bus & Res Lines	521	2,895	2,016	1,600	15
Company Total Lines Used					16
Total Lines Used	521	2,895	2,016	1,600	17
Miscellaneous					18
WATS Lines - OutWATS					19
WATS Lines - 800 Service					20
FX-In-intraLATA		4		3	21
Special Access-intraLATA (equiv. access lines)	4	163	2	53	22
Special Access-interLATA (equiv. access lines)	0	309	24	25	23
Feature Group C Trunks					24
Feature Group D Trunks					25
TSPS - Trunks					26
EAS and ECC - Trunks		192		162	27
Cellular Trunks (Pub. Sw. Net.)					28
Other					29
Exchange Square Miles	140	169	97	87	30
Exchange Route Miles	103	503	181	1	31
Footnotes					32
					33
					34

SERVICE DATA - END OF YEAR

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

Item (a)	Exchange (b)	Exchange (c)	Exchange (d)	Exchange (e)	
PSCW Exchange ID	2830	4120	4550	4560	1
Business					2
1 Party	163	95	2,321	200	3
PBX Trunks/Centrex & Key System Trunks	6		109	4	4
Centrex Lines	16		2,512		5
FX-Out (Switched)					6
Pay Telephone	8	2	93	10	7
Other			12		8
Total Business Lines	193	97	5,047	214	9
Residential (Incl. Emp. Concess.)					10
1 Party	1,982	685	7,050	1,124	11
FX-Out (Switched)					12
Other					13
Total Residential Lines	1,982	685	7,050	1,124	14
Total Bus & Res Lines	2,175	782	12,097	1,338	15
Company Total Lines Used			144	1	16
Total Lines Used	2,175	782	12,241	1,339	17
Miscellaneous					18
WATS Lines - OutWATS	1		5		19
WATS Lines - 800 Service			1		20
FX-In-intraLATA	1		14	3	21
Special Access-intraLATA (equiv. access lines)	50	0	5,674	120	22
Special Access-interLATA (equiv. access lines)	48	24	19,847	48	23
Feature Group C Trunks					24
Feature Group D Trunks					25
TSPS - Trunks					26
EAS and ECC - Trunks					27
Cellular Trunks (Pub. Sw. Net.)			598		28
Other					29
Exchange Square Miles	128	150	217	212	30
Exchange Route Miles	1	1	1,806	1	31
Footnotes					32
					33
					34

SERVICE DATA - END OF YEAR

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

Item (a)	Exchange (b)	Exchange (c)	Exchange (d)	Exchange (e)	
PSCW Exchange ID	5230				1
Business					2
1 Party	85				3
PBX Trunks/Centrex & Key System Trunks	2				4
Centrex Lines	25				5
FX-Out (Switched)					6
Pay Telephone	3				7
Other	0				8
Total Business Lines	115	0	0	0	9
Residential (Incl. Emp. Concess.)					10
1 Party	737				11
FX-Out (Switched)					12
Other					13
Total Residential Lines	737	0	0	0	14
Total Bus & Res Lines	852	0	0	0	15
Company Total Lines Used					16
Total Lines Used	852	0	0	0	17
Miscellaneous					18
WATS Lines - OutWATS					19
WATS Lines - 800 Service					20
FX-In-intraLATA					21
Special Access-intraLATA (equiv. access lines)	0				22 23
Special Access-interLATA (equiv. access lines)	1				24 25
Feature Group C Trunks					26
Feature Group D Trunks					27
TSPS - Trunks					28
EAS and ECC - Trunks					29
Cellular Trunks (Pub. Sw. Net.)					30
Other					31
Exchange Square Miles	57				32
Exchange Route Miles	1				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	ARGONNE	CRANDON	CRESENT LAKE	ELCHO	1
PSCW Exchange ID	0180	1290	1300	1690	2
Central Office Name	ARGONNE	CRANDON	CRESCENT LAKE	ELCHO	3
PSCW Central Office ID	1	1	1	1	4
Central Office CLLI Code	argnwixarso	crndwixarso	crlkwixarso	elchwixarso	5
Manufacturer of COE (Page 54)	NTI	NTI	NTI	NTI	6
Type of Equipment (Page 54)	D	D	D	D	7
(S)tandalone, (H)ost, (R)emote, (D)igital Loop Carrier	R	R	R	R	8
Remote Host PSCW Exchange ID	4550	4550	4550	4550	9
Remote Host Central Office CLLI Code	argnwixarso	crndwixarso	crlkwixarso	elchwixarso	10
COE Generic Software Release No.	lec00015	lec00015	lec00014	lec00015	11
SS7?	Yes	Yes	Yes	Yes	12
9-1-1?	Yes	Yes	Yes	Yes	13
Access Lines - In Use	521	2,895	2,016	1,600	14
Trunks - In Use	0	120	0	20,064	15
ISDN Available?	No	No	No	No	16
ISDN Lines - In Use (BRI)					17
- In Use (PRI)					18
DSL Service Available?	Yes	Yes	Yes	Yes	19
- In Use (# lines)	53	305	254	152	20
End User VoIP Available?					21
Digital Service Available: DS-1 - In Use	13	36	32	17	22
DS-3 - In Use	0	3	1	1	23
OC-3 - In Use					24
Advanced Data Service Available:					25
Packet Switching?	No	No	No	No	26
Frame Relay?	No	No	No	No	27
ATM (Asynchronous Trans. Mode)?	No	No	No	No	28
Fiber Transmission Facilities:					29
No. of fiber strands entering C.O.	16	120	86	76	30
No. of fiber strands working (LIT) in C.O.	4	22	20	26	31
No. of fiber strands for interoffice use	4	20	20	24	32
Miles of fiber sheath in wire center	6	34	0	174	33
Access Tandem Serving this C.O.:					34
- C.O. Name	RHINELANDER	RHINELANDER	PLYMOUTH	RHINELANDER	35
- PSCW C.O. CLLI Code					36
Does this C.O. do access tandem switching?	No	No	No	No	37
Footnotes					38

CENTRAL OFFICE DATA - END OF YEAR

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

Description (a)	Central Off. (b)	Central Off. (c)	Central Off. (d)	Central Off. (e)	
Exchange Name	LAKE TOMAHAWK	PELICAN LAKE	RHINELANDER	RIB LAKE	1
PSCW Exchange ID	2830	4120	4550	4560	2
Central Office Name	LAKE TOMAHAWK	PELICAN LAKE	RHINELANDER	RIB LAKE	3
PSCW Central Office ID	1	1	1	1	4
Central Office CLLI Code	lktmwixarso	pclkwixarso	rhnlwixa61t	rblkwixarso	5
Manufacturer of COE (Page 54)	NTI	NTI	NTI	NTI	6
Type of Equipment (Page 54)	D	D	D	D	7
(S)tandalone, (H)ost, (R)emote, (D)igital Loop Carrier	R	R	H	S	8
Remote Host PSCW Exchange ID	4550	4550			9
Remote Host Central Office CLLI Code	lktmwixarso	pclkwixarso			10
COE Generic Software Release No.	lec00015	lec00015	lec00015	lec00014	11
SS7?	Yes	Yes	Yes	Yes	12
9-1-1?	Yes	Yes	Yes	Yes	13
Access Lines - In Use	2,175	782	12,229	1,339	14
Trunks - In Use	0	0	4,124	0	15
ISDN Available?	No	No	No	No	16
ISDN Lines - In Use (BRI)					17
- In Use (PRI)					18
DSL Service Available?	Yes	Yes	Yes	Yes	19
- In Use (# lines)	208	71	1,022	133	20
End User VoIP Available?					21
Digital Service Available: DS-1 - In Use	28	22	396	27	22
DS-3 - In Use	1	0	41	1	23
OC-3 - In Use					24
Advanced Data Service Available:					25
Packet Switching?	No	No	No	No	26
Frame Relay?	No	No	Yes	No	27
ATM (Asynchronous Trans. Mode)?	No	No	No	No	28
Fiber Transmission Facilities:					29
No. of fiber strands entering C.O.	136	40	264	64	30
No. of fiber strands working (LIT) in C.O.	20	12	62	10	31
No. of fiber strands for interoffice use	20	12	62	0	32
Miles of fiber sheath in wire center	0	0	51	14	33
Access Tandem Serving this C.O.:					34
- C.O. Name	RHINELANDER	RHINELANDER	RHINELANDER	RHINELANDER	35
- PSCW C.O. CLLI Code					36
Does this C.O. do access tandem switching?	No	No	Yes	No	37
Footnotes					38

CENTRAL OFFICE DATA - END OF YEAR

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

Description (a)	Central Off. (b)	Central Off. (c)	Central Off. (d)	Central Off. (e)	
Exchange Name	SUGAR CAMP				1
PSCW Exchange ID	5230				2
Central Office Name	SUGAR CAMP				3
PSCW Central Office ID	1				4
Central Office CLLI Code	sgcpwixarso				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	R				8
Remote Host PSCW Exchange ID	4550				9
Remote Host Central Office CLLI Code	sgcpwixarso				10
COE Generic Software Release No.	lec00015				11
SS7?	Yes				12
9-1-1?	Yes				13
Access Lines - In Use	852				14
Trunks - In Use	0				15
ISDN Available?	No				16
ISDN Lines - In Use (BRI)					17
- In Use (PRI)					18
DSL Service Available?	Yes				19
- In Use (# lines)	127				20
End User VoIP Available?					21
Digital Service Available: DS-1 - In Use	19				22
DS-3 - In Use	0				23
OC-3 - In Use					24
Advanced Data Service Available:					25
Packet Switching?	No				26
Frame Relay?	No				27
ATM (Asynchronous Trans. Mode)?	No				28
Fiber Transmission Facilities:					29
No. of fiber strands entering C.O.	40				30
No. of fiber strands working (LIT) in C.O.	12				31
No. of fiber strands for interoffice use	12				32
Miles of fiber sheath in wire center	0				33
Access Tandem Serving this C.O.:					34
- C.O. Name	RHINELANDER				35
- PSCW C.O. CLLI Code					36
Does this C.O. do access tandem switching?	No				37
Footnotes					38

GENERAL, SCHEDULE LEVEL AND SCHEDULE LINE FOOTNOTES

General Footnote

Schedule Footnotes

Schedule Line Footnotes

- A) Assetts are over-depreciated.**
- B) Change in Revenue due to Badgerlink billing.**
- c) Decrease in Foreign Sales**
- D) Increase in write offs**
- E) Last year there was a shift in revenue from the parent company.**

Communities where Basic Local Service is offered to New Customers

County Name (a)	Municipality Name (b)	Municipality Type (c)	
Forest	ARGONNE	Town	1
Oneida	CASSIAN	Town	2
Forest	CASWELL	Town	3
Taylor	CHELSEA	Town	4
Forest	CRANDON	City	5
Forest	CRANDON	Town	6
Oneida	CRESCENT	Town	7
Langlade	ELCHO	Town	8
Oneida	ENTERPRISE	Town	9
Taylor	GREENWOOD	Town	10
Taylor	GROVER	Town	11
Lincoln	HARRISON	Town	12
Oneida	HAZELHURST	Town	13
Forest	HILES	Town	14
Price	HILL	Town	15
Oneida	LAKE TOMAHAWK	Town	16
Forest	LAONA	Town	17
Forest	LINCOLN	Town	18
Taylor	MOLITOR	Town	19
Oneida	MONICO	Town	20
Forest	NASHVILLE	Town	21
Oneida	NEWBOLD	Town	22
Oneida	PELICAN	Town	23
Oneida	PIEHL	Town	24
Oneida	PINE LAKE	Town	25
Oneida	RHINELANDER	City	26
Taylor	RIB LAKE	Town	27
Taylor	RIB LAKE	Village	28
Forest	ROSS	Town	29
Oneida	SCHOEPKE	Town	30
Price	SPIRIT	Town	31
Oneida	STELLA	Town	32
Oneida	SUGAR CAMP	Town	33
Oneida	THREE LAKES	Town	34
Langlade	UPHAM	Town	35
Taylor	WESTBORO	Town	36
Oneida	WOODBORO	Town	37
Oneida	WOODRUFF	Town	38