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ANNUAL REPORT OF
DIVISION OF
ECONOMIC REGULATION
LOCAL EXCHANGE TELEPHONE COMPANIES

Frontier Communications of the South, Inc.

(EXACT NAME OF RESPONDENT)

201 S. Pensacola Avenue, Atmore, AL. 36502

(ADDRESS OF RESPONDENT)

TO THE

FLORIDA PUBLIC SERVICE COMMISSION

FOR THE

YEAR ENDED DECEMBER 31, 2000

Officer or other person to whom correspondence should be addressed concerning this report:

Name Deborah Horowitz	Title Senior Regulatory Analyst
Address 180 South Clinton Avenue	City Rochester State New York 14646
Telephone No. (716)-777-4593	PSC/AFA 18 (3/96)

SIGNATURE PAGE

I certify that I am the responsible accounting officer of FRONTIER COMMUNICATIONS OF THE SOUTH, INC. that I have examined the following report; that to the best of my knowledge, information, and belief, all statements of fact contained in the said report are true and the said report is a correct statement of the business and affairs of the above-named respondent in respect to each and every matter set forth therein during the period from January 1, 2000 to December 31, 2000, inclusive.

I also certify that all affiliated transfer prices and affiliated cost allocations were determined consistent with the methods reported to this Commission on the appropriate forms included in this report.

I am aware that Section 837.06, Florida Statutes, provides:

Whoever knowingly makes a false statement in writing with the intent to mislead a public servant in the performance of his official duty shall be guilty of a misdemeanor of the second degree, punishable as provided in s. 775.082 and s. 775.083.

5/29/01
Date

Martin Mucci
Signature

Martin Mucci
Name

PRESIDENT
Title

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Identity of Respondent

Schedule A-1

**Company: FRONTIER COMMUNICATIONS OF THE SOUTH, INC.
For the Year Ended December 31, 1999**

Immediately following these instructions insert the several numbers and the captions, as indicated, together with the information respectively pertinent thereto.

1. Exact name of respondent. Use the words "The" and "Company" or "Co." only when they are parts of the corporate name.
2. Date of incorporation.

Control over Respondent

Schedule A-2

1. If direct control over the respondent was held by a corporation, individual, association or other person at the end of the year, state:

(a) The form of control (sole or joint):	Sole
(b) The name and address of the directly controlling organization or person:	Global Crossing North America, Inc. 180 South Clinton Avenue Rochester, NY 14646

(Give names and addresses of all organizations or persons involved if control was joint.)

(c) The means by which control was held:	100% of voting common stock
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(For example, through ownership of voting securities; through common directors, officers or stockholders; through voting trusts; etc.)

(d) The extent of control:	100%
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2. See Schedule Z-9 for an updated organizational chart.

Board of Directors and General Officers

Schedule A-3

Company: Frontier Communications of the South, Inc.

For the Year Ended December 31, 2000

Name of Director or Officer and Address (City and State)	Title & Dept. over Which Jurisdiction is Exercised	Director's Fees
Joseph P. Clayton	Director/Chief Executive Officer	
Martin Mucci	Senior Vice President	
Robert L. Barrett	Director	
James G. Dole	Director/Treasurer	
Donna L. Reeves-Collins	Vice President	
Richard E. Burgess	Vice President and General Manager	
Harold Winfield	Chief Financial Officer	
Robert J. DePalma	Assistant Treasurer	
Richard N. Kappler	Assistant Treasurer	
Josephine S. Trubek	Secretary	
Barbara J. LaVerdi	Assistant Secretary	

Stockholders

Schedule A-4

Company: *Frontier Communications of the South, Inc.*
For the Year Ended December 31, 2000

1. This information shall be compiled as of December 31, except that if similar information has been compiled for some other purpose between the beginning of the year for which the report is made and the date of preparation of this report, the latest compilation shall be used.
2. Stockholders of each class of stock shall be listed in the order of their holdings, beginning with the highest and continuing until the 10 largest holdings have been listed. If any such holder was a trustee or nominee for other persons who held the beneficial interest in the securities, the name and address of each person who has the beneficial interest shall be shown in a note, if known. Likewise, if any person had the beneficial interest in securities held by trustees or nominees under different trusts or other groupings, and the aggregate of such person's holdings would place him among the listed holders if he were the holder of record, the details of such holdings shall be shown in a note, if known.

Class of Stock		
Name and Address (City and State) of Stockholder		Shares Held
Global Crossing North America, Inc. Rochester, NY	Common	5,000

Important Changes during the Year
Schedule A-5

Company: Frontier Communications of the South, Inc.
For the Year Ended December 31, 2000

Give concise answers to each of the following, numbering them in accordance with the numbers of the question:

1. List extensions of systems (other than additions supplementing existing facilities of the respondent) whether by purchase, construction, donation, or otherwise, such as a substantially complete telephone system, exchange, or toll line. Give the location, new territory covered, and dates of beginning operation, and in case of purchase give also the name and address of the company from which purchased, date of acquisition, and the consideration given.
2. If during the year a substantial portion or all of the property of the respondent was sold, merged, or abandoned, give full particulars, including the location and territory covered. In case of sale or merger, give the effective date, name and address of successor company, and the consideration received.
3. List important changes in service and rate schedules during the year, giving:
 - (a). Estimated increase or decrease in annual revenues by reason of such changes.
 - (b). Estimated saving or additional cost to the public, and
 - (c). The bases used in arriving at the amounts given in the responses to (a) and (b).
4. Give information on any changes in accounting standards that have occurred during the year.

QUESTIONS 1, 2, 3 & 4 ANSWER IS: NONE

BALANCE SHEET

Schedule B-1

Company: *Frontier Communications of the South, Inc.*

December 31, 2000

Page 1 of 2

Ref. Sch.	Account No.	Accounts	Amounts (\$)	
			Beginning of Year	End of Year
		<i>Current Assets</i>		
	1130	Cash	26,914	31,126
	1140	Special Cash Deposits		
	1150	Working Cash Advance	5,150	5,150
	1160	Temporary Investments		
	1180	Telecomm. Accounts Receivable	1,256,801	1,484,604
	1181	Telecomm. Accounts Receivable Allowance		(182,891)
	1190	Other Accounts Receivable	2,171,588	4,126,538
	1191	Accounts Receivable Allowance-Other		
	1200	Notes Receivable		
	1201	Notes Receivable Allowance		
	1210	Interest and Dividends Receivable		
	1220	Material and Supplies	64,165	59,634
	1290	Prepaid Rents		
I-3	1300	Prepaid Taxes		
	1310	Prepaid Insurance		
	1320	Prepaid Directory Expenses		
	1330	Other Prepayments	1,134	65,289
	1350	Other Current Assets	79,098	134,889
		<i>Total Current Assets</i>	3,604,850	5,724,339
		<i>Noncurrent Assets</i>		
	1401	Investments in Affiliated Co.	24,334,862	25,924,361
	1402	Investments in Nonaffiliated Co.	737,100	737,100
	1406	Nonregulated Investments	367,357	81,770
B-7	1407	Unamortized Debt Issuance Expense		
	1408	Sinking Funds		
	1410	Other Noncurrent Assets	81,593	
	1438	Deferred Maintenance & Retirements		
B-5	1439	Deferred Charges	156,522	77,227
	1500	Other Jurisdictional Assets - Net		12,253,404
		<i>Total Noncurrent Assets</i>	25,677,434	39,073,862
		<i>Telephone Plant in Service</i>		
B-3	2001	Telecomm. Plant in Service	40,394,537	42,990,295
	2002	Property Held for Future Use		
	2003	Plant under Construction	1,759,632	3,874,039
	2005	Plant Adjustment		
	2006	Nonoperating Plant	86,329	86,329
		<i>Subtotal</i>	42,240,498	46,950,663
		<i>Less:</i>		
B-4	3100	Acc. Depreciation	23,263,789	26,061,385
"	3200	Acc. Depreciation-Held for Future Use		
"	3300	Acc. Depreciation-Nonoperating	74,318	76,994
"	3410	Acc. Amort. - Capitalized Leases		
"	3420	Acc. Amort. - Leasehold Improvements		
"	3500	Acc. Amort. - Intangible		
"	3600	Acc. Amort. - Other	9,424	8,508
		<i>Subtotal</i>	23,347,531	26,146,887
		<i>Net Telephone Plant in Service</i>	18,892,967	20,803,776
		<i>TOTAL ASSETS</i>	48,175,251	65,601,977

BALANCE SHEET

Schedule B-1

Company: **Frontier Communications of the South, Inc.**

December 31, 2000

Page 2 of 2

Ref. Sch.	Account No.	Accounts	Amounts (\$)	
			Beginning of Year	End of Year
		<i>Current Liabilities</i>		
B-6	4010	Accounts Payable	2,582,178	6,854,458
	4020	Notes Payable		
	4030	Advanced Billing and Payments	381,830	402,330
	4040	Customers' Deposits	575	
B-7	4050	Current Maturities - Long Term	427,634	451,521
	4060	Current Maturities - Capital Leases		
I-3	4070	Income Taxes - Accrued	1,989,563	3,373,479
"	4080	Other Taxes - Accrued	(88,703)	197,312
B-8	4100	Net Current Deferred Op. Income Taxes	10,294	
	4110	Net Current Deferred Nonop. Income Taxes		
	4120	Other Accrued Liabilities	75,879	496,813
	4130	Other Current Liabilities	84,196	72,530
		<i>Total Current Liabilities</i>	5,463,446	11,848,443
		<i>Long-Term Debt</i>		
B-7	4210	Funded Debt	8,408,404	7,925,061
"	4220	Premium on Long-Term Debt		
"	4230	Discount on Long-Term Debt		
	4240	Reacquired Debt		
	4250	Obligations under Capital Leases		
B-7	4260	Advanced from Affiliated Companies		
"	4270	Other Long-Term Debt		
		<i>Total Long-Term Debt</i>	8,408,404	7,925,061
		<i>Other Liabilities and Deferred Credits</i>		
	4310	Other Long-Term Liabilities	402,497	463,508
	4320	Unamortized Operating ITC - Net	0	
	4330	Unamortized Nonoperating ITC - Net		
B-8	4340	Net Noncur. Def. Oper. Income Taxes	0	13,266,280
	4350	Net Noncur. Def. Nonoper. Inc. Taxes		
B-9	4360	Other Deferred Credits	0	
	4370	Other Juris. Liab. & Def. Credits		
		<i>Total Other Liab. & Def. Credits</i>	402,497	13,729,788
		<i>Stockholder's Equity</i>		
	4510	Capital Stock	500,000	
	4520	Additional Paid-in Capital		33,298,247
	4530	Treasury Stock		
	4540	Other Capital	4,378,941	
	4550	Retained Earnings	29,021,963	(1,199,562)
	9999	Headquarters Control		
		<i>Total Stockholder's Equity</i>	33,900,904	32,098,685
		<i>TOTAL LIABILITIES AND EQUITY</i>	48,175,251	65,601,977

Statement of Cash Flows

Schedule B-2

Company: FRONTIER COMMUNICATIONS OF THE SOUTH, INC.

For the Year Ended December 31, 1999

Page 1 of 2

Description of Items	Amount	Total Amount
Increase/(Decrease) in Cash and Cash Equivalents		
Cash Flows from Operating Activities:		
Net Income:		\$3,197,588
Adjust. to Reconcile NI to Net Cash Provided by Operating Activities:		
Depreciation and Amortization	\$3,028,340	
Gain on Sale of Investments	\$0	
Provision for Losses for Accounts Receivable		
Deferred Income Taxes - Net	\$13,266,280	
Unamortized ITC - Net	\$0	
Allowance for Funds Used During Construction		
Net Change in Operating Receivables	(\$1,999,862)	
Net Change in Material, Supplies and Inventories	\$4,531	
Net Change in Operating Payables and Accrued Liabilities	\$6,361,110	
Net Change in Other Assets and Deferred Charges	(\$11,926,875)	
Net Change in Other Liabilities and Deferred Credits	\$61,011	
Other (Explained)		
Total Adjustments		\$8,794,535
Net Cash Provided by (Used in) Operating Activities		\$11,992,123
Cash Inflows (Outflows) from Investing Activities:		
Construction/Acquisition of Property, Plant and Equip. (Net of AFUDC and Capital Lease Related Acquisitions)	(\$4,939,149)	
Proceeds from disposals of Property, Plant and Equipment		
Investments in and Advances to Affiliates	(\$1,589,499)	
Other Investing Activities (Explained)	\$0	
Net Cash Provided by (Used in) Investing Activities		(\$6,528,648)
Total This Page		\$5,463,475

Statement of Cash Flows

Schedule B-2

Company: FRONTIER COMMUNICATIONS OF THE SOUTH, INC.

For the Year Ended December 31, 1999

Page 2 of 2

Description of Items	Amount	Total Amount
Total from Preceding Page		\$5,463,475
Cash Flows from Financing Activities:		
Net Inc./Dec. in ST Debt with Original Maturities of 3 Months or Less	0	
Advances from Affiliates		
Repayments of Advances from Affiliates		
Proceeds from Long-Term Debt		
Repayments of Long-Term Debt	(\$459,456)	
Payment of Capital Lease Obligations		
Proceeds from Issuing Common Stock/Equity Investment from Parent		
Repurchase of Treasury Shares		
Dividends Paid	\$0	
Other Financing Activities (Explained)	(\$4,999,807)	
Net Cash Provided by Financing Activities		(\$5,459,263)
Effect of Exchange Rate Changes on Cash		
Net Increase/(Decrease) in Cash and Cash Equivalents		\$4,212
Cash and Cash Equivalents at Beginning of Period		\$32,064
Cash and Cash Equivalents at End of Period		\$36,276

Notes:

Total Company

**Annual Status Report
Analysis of Plant in Service Accounts
Schedule B-3**

Company: *Frontier Communications of the South, Inc.*
For the Year Ended December 31, 2000

Acct. No.	Account Description	Depr. Rate	Beginning Balance*	Additions	Retirements	Reclass.	Adjustments	Transfers	Ending Balance*
2111	Land		163,637						163,637
Amortizable General Support Assets:									
2116	Other Work Equipment	7 yrs	419,584						419,584
2122	Furniture	10 yrs	208,323						208,323
2123	Office Support Equipment	7 yrs	21,352						21,352
2123	Company Communications	5 yrs	113,558						113,558
2124	General Purpose Computer	5 yrs	594,126	66,644					660,770
	AL	FL							
Depreciable Assets: This schedule should identify each account/subaccount for which a separate depreciation rate has been approved by the FPSC.									
2112	Motor Vehicles	9.0	396,609						396,609
2121	Buildings	2.7 3.0	1,764,101	6,502					1,770,603
	Total Land & Support Assets		3,681,290	73,146	0	0	0	0	3,754,436
Central Office Assets:									
2212	Digital Electronic Switch	6.0 9.9	9,720,215	585,704					10,305,919
2215	Elec. Mechanical Switch		0						0
2220	Operator Systems	6.0	0						0
2231	Radio Systems	3.1	0						0
2232	Circuit Equipment	10.0 7.7	1,417,476	137,321					1,554,797
2232	Fiber Circuit Equipment	9.6 10.9	148,010	360,678					508,688
	Total Central Office Assets		11,285,701	1,083,703	0	0	0	0	12,369,404
Info. Orig/Term Assets:									
2321	Customer Premise Wiring	(A)(A)							
2351	Public Telephone Equipment	2.8 6.1	0						0
	Total Info. Orig/Term Assets		0	0	0	0	0	0	0

Total Company

**Annual Status Report
Analysis of Plant in Service Accounts
Schedule B-3**

**Company: Frontier Communications of the South, Inc.
For the Year Ended December 31, 2000**

Acct. No.	Account Description	Depr. Rate	Beginning Balance*	Additions	Retirements	Reclass.	Adjustments	Transfers	Ending Balance*
(Continued)									
Cable and Wire Facilities									
2411	Poles	2.2	100,614						100,614
2421	Aerial Cable Metallic	6.06	138,010						138,010
2421	Aerial Cable Fiber		2,151						2,151
2422	Underground Cable Metallic	4.0	5.8	792,099					792,099
2422	Underground Cable Fiber	3.1	5.1	234,596					234,596
2423	Buried Metallic Cable	4.8	5.6	18,974,091	988,145				19,962,236
2423	Buried Fiber Cable	3.5	4.7	1,880,427	120,340				2,000,767
2423	Buried Cable Terminal	4.8		2,832,759	330,424				3,163,183
2423	Buried Air Cove Cable			0					0
2441	Conduit Systems	2.0	1.7	472,799					472,799
	Total Cable and Wire Facilities			25,427,546	1,438,909	0	0	0	26,866,455

Total Company

**Annual Status Report
Analysis of Plant in Service Accounts
Schedule B-3**

Company: *Frontier Communications of the South, Inc.*
For the Year Ended December 31, 2000

Acct. No.	Account Description	Depr. Rate	Beginning Balance*	Additions	Retirements	Reclass.	Adjustments	Transfers	Ending Balance*
(Continued)									
Capital Recovery Schedules:									
Jointly Used Plant Allocated to Nonregulated			()	()	()	()	()	()	()
Amortizable Assets:									
2681	Capital Leases								
2682	Leasehold Improve.								
2690	Intangibles								
Total Balances			40,394,537	2,595,758	0	0	0	0	42,990,295

Note: * The total beginning and ending balances plus jointly used plant allocated to nonregulated, if any, must agree to acct. 2001, Plant in Service, in Schedule B-1, Balance Sheet.

Florida Only

Annual Status Report
Analysis of Plant in Service Accounts
Schedule B-3

Company: **Frontier Communications of the South, Inc.**
 For the Year Ended December 31, 2000

Page 1 of 3

Acct. No.	Account Description	Depr. Rate	Beginning Balance*	Additions	Retirements	Reclass.	Adjustments	Transfers	Ending Balance*
2111	Land		23,985						23,985
Amortizable General Support Assets:									
2116	Other Work Equipment	7 yrs	0						0
2122	Furniture	10 yrs	2,565						2,565
2123	Office Support Equipment	7 yrs	0						0
2123	Company Communications	5 yrs	0						0
2124	General Purpose Computer	5 yrs	0						0
Depreciable Assets: This schedule should identify each account/subaccount for which a separate depreciation rate has been approved by the FPSC.									
2112	Motor Vehicles	9.0	0						0
2121	Buildings	2.7	148,483						148,483
	Total Land & Support Assets		175,033	0	0	0	0	0	175,033
Central Office Assets:									
2212	Digital Electronic Switch	6.0	2,538,607	255707					2,794,314
2215	Elec. Mechanical Switch		0						0
2220	Operator Systems	6.0	0						0
2231	Radio Systems	3.1	0						0
2232	Circuit Equipment	10.0	506,189		19245				486,944
2232	Fiber Circuit Equipment	9.6	30,266	134892					165,158
	Total Central Office Assets		3,075,062	390,599	19,245	0	0	0	3,446,416
Info. Orig/Term Assets:									
2321	Customer Premise Wiring	(A)	(A)						0
2351	Public Telephone Equipment	2.8	6.1	0					0
	Total Info. Orig/Term Assets		0	0	0	0	0	0	0

Florida Only

Annual Status Report
Analysis of Plant in Service Accounts
Schedule B-3

Company: **Frontier Communications of the South, Inc.**
 For the Year Ended December 31, 2000

Page 2 of 3

Acct. No.	Account Description	Depr. Rate	Beginning Balance*	Additions	Retirements	Reclass.	Adjustments	Transfers	Ending Balance*
(Continued)									
Cable and Wire Facilities									
2411	Poles	2.2	0						0
2421	Aerial Cable Metallic	6.06	0						0
2421	Aerial Cable Fiber		0						0
2422	Underground Cable Metallic	4.0	5.8	1,612					1,612
2422	Underground Cable Fiber	3.1	5.1	2,692					2,692
2423	Buried Metallic Cable	4.8	5.6	5,818,016	726928				6,544,944
2423	Buried Fiber Cable	3.5	4.7	984,965		92224			892,741
2423	Buried Cable Terminal	4.8		794,824	263338				1,058,162
2423	Buried Air Cove Cable			0					0
2441	Conduit Systems	2.0	1.7	1,710					1,710
	Total Cable and Wire Facilities			7,603,819	990,266	92,224	0	0	8,501,861

Florida Only

**Annual Status Report
Analysis of Plant in Service Accounts
Schedule B-3**

Company: **Frontier Communications of the South, Inc.**
For the Year Ended December 31, 2000

Page 3 of 3

Acct. No.	Account Description	Depr. Rate	Beginning Balance*	Additions	Retirements	Reclass.	Adjustments	Transfers	Ending Balance*
<i>(Continued)</i>									
Capital Recovery Schedules:									
Jointly Used Plant Allocated to Nonregulated			()	()	()	()	()	()	()
Amortizable Assets:									
2681	Capital Leases								
2682	Leasehold Improve.								
2690	Intangibles								
Total Balances			10,853,914	1,380,865	111,469	0	0	0	12,123,310

Note: * The total beginning and ending balances plus jointly used plant allocated to nonregulated, if any, must agree to acct. 2001, Plant in Service, in Schedule B-1, Balance Sheet.

Total Company

**Annual Status Report
Analysis of Entries in Accumulated Depreciation & Amortization
Schedule B-4**

Company: **Frontier Communications of the South, Inc.**
For the Year Ended December 31, 2000

Acct. No.	Account Description	Beginning Balance*	Accruals**	Reclass.	Retirements	Gross Salvage	Cost of Removal	Adjustments	Transfers	Ending Balance*
(Continued)										
Capital Recovery Schedules:		This schedule should identify each approved capital recovery schedule.								
	Subtotal	23,262,786	2,797,780	0	0	819	0	0	0	26,061,385
	Reserve for Jointly Used Plant allocated to Nonregulated	()	()							()
Accumulated Depr. & Amortization:										
3200	- PHFU									
3300	- Nonoperating	74,318	2,676							76,994
3410	- Capital Lease									
3420	- Leasehold Improve.									
3500	- Intangibles									
3600	- Other	9,424			916					8,508
	Subtotal	83,742	2,676	0	916	0	0	0	0	85,502
	Grand Total	23,346,528	2,800,456	0	916	819	0	0	0	26,146,887

Note: * The grand total of beginning and ending balances plus jointly used plant allocated to nonregulated, if any, must agree to the subtotal of Depreciation & Amortization in Schedule B-1, Balance Sheet.

** The grand total of accruals plus jointly used plant allocated to nonregulated, if any, must agree with the total Depreciation & Amortization Expense in Schedule I-1, Income Statement.

Florida Only

Annual Status Report
Analysis of Entries in Accumulated Depreciation & Amortization
Schedule B-4

Company: **Frontier Communications of the South, Inc.**
 For the Year Ended December 31, 2000

Page 3 of 3

Acct. No.	Account Description	Beginning Balance*	Accruals**	Reclass.	Retirements	Gross Salvage	Cost of Removal	Adjustments	Transfers	Ending Balance*
<i>(Continued)</i>										
Capital Recovery Schedules:		This schedule should identify each approved capital recovery schedule.								
	<i>Subtotal</i>	5,728,446	750,531	0	0	0	0	0	0	6,478,977
	Reserve for Jointly Used Plant allocated to Nonregulated	()	()							()
Accumulated Depr. & Amortization:										
3200	- PHFU									
3300	- Nonoperating	0								0
3410	- Capital Lease									
3420	- Leasehold Improve.									
3500	- Intangibles									
3600	- Other	0								0
	<i>Subtotal</i>	0	0	0	0	0	0	0	0	0
	Grand Total	5,728,446	750,531	0	0	0	0	0	0	6,478,977

Note: * The grand total of beginning and ending balances plus jointly used plant allocated to nonregulated, if any, must agree to the subtotal of Depreciation & Amortization in Schedule B-1, Balance Sheet.

** The grand total of accruals plus jointly used plant allocated to nonregulated, if any, must agree with the total Depreciation & Amortization Expense in Schedule I-1, Income Statement.

**Deferred Charges (Account 1439)
Schedule B-5**

Company: **Frontier Communications of the South, Inc.**
For the Year Ended December 31, 2000

Description of Items	Amount at Year End
Account 1439 - List five largest items	\$
Miscellaneous Deferred Items	77,227
Aggregate of All Other Items	
Total	\$77,227

**Accounts Payable (Account 4010)
Schedule B-6**

Name of Creditor	Beg. Balance	Activity During Year		
		Gross Debits	Gross Credits	Ending Balance
Payable to Affiliates	\$	\$	\$	\$
Other Affiliates	0		0	
Frontier Communications Int'l	41,161	238,260	197,596	497
Frontier Information Technologies, Inc.	114,726	1,276,803	1,219,276	57,199
Affiliated Price Caps Support	0		0	
Frontier Corporation	167,187	3,055,847	3,481,011	592,351
Frontier Communications of Ausable Valley, Inc.	0	21,934	21,967	33
Frontier Communications of Seneca Gorham, Inc.	0	7,854	7,886	32
Frontier Communications of Sylvan Lake, Inc.	0	28,905	66,473	37,568
Frontier Communications of Lamar County, Inc.	12	729,955	850,377	120,434
Frontier Communications of Alabama, Inc.	48,744	2,666,560	3,015,096	397,280
Frontier Communications Services, Inc.	360,051	2,794,295	2,611,060	176,816
Frontier Communications of Fairmount, Inc.	0	691,542	793,187	101,645
Frontier Communications of Georgia, Inc.	350	7,580,610	8,680,378	1,100,118
Frontier Communications of Mississippi, Inc.	10	1,158,693	1,324,753	166,070
Frontier Information Services	17,056	174,795	189,484	31,745
Frontier Communications of Indiana, Inc.	0	2,875	4,567	1,692
Frontier Communications of Lakeside, Inc.	0	3,081	3,255	174
Frontier Communications of Michigan, Inc.	0	22,565	49,696	27,131
Frontier Communications of Minnesota, Inc.	49,607	912,036	898,929	36,500
Frontier Communications of Mondovi, Inc.	0	2,705	4,504	1,799
Frontier Communications of New York, Inc.	0	570,854	634,375	63,521
Frontier Telephone of Rochester, Inc.	31,132	1,567,750	1,579,090	42,472
Frontier Communications of Pennsylvania, Inc.	0	106,539	135,914	29,375
Frontier Communications of Prairie, Inc.	0	1,267	3,074	1,807
Frontier Communications of St. Croix, Inc.	0	0	0	0
Frontier Communications of Thorntown, Inc.	0	3,503	6,339	2,836
Frontier Communications of Wisconsin, Inc.	0	43,607	43,718	111
TDCI	0	0	252	252
Frontier Communications of America, Inc.	0	0	13,881	13,881
Total	\$830,036	\$23,662,835	\$25,836,138	\$3,003,339
Other Accounts Payable (List Ten Largest Items.)				\$
OSP Carriers				154472
AT&T				83513
BellSouth				33011
Payroll				87318
Payroll Withholdings				17647
E-911 Fees				17881
Federal Excise Tax				20411
Sales/Use/Rental Tax				42003
Dual Party Relay Fee				2141
Aggregate of All Other Items				3392722
Total				\$6,854,458

Long-Term Debt (Accts 4050, 4210, 4220, 4230, 4260 & 4270)

Schedule B-7

Company: Frontier Communications of the South, Inc.

For the Year Ended December 31, 2000

Description of Obligation	Nominal Date of Issue	Date of Maturity	Acct 4050	Accts 4210, 4260 & 4270	Unamortized Prem or Disc 4220 & 4230	Unamortized Debt Iss Exp Acct 1407	Stated Rate	Int. Acc. During the Year
Rural Telephone Bank	1973	2008	\$ 94,759	\$ 795,857	\$	\$	6.00%	\$ 58,690
Rural Telephone Bank	1977	2012/2013	112,653	1,815,379			6.50%	132,168
Rural Telephone Bank	1988	2018/2022	83,252	3,879,449			7.50%	303,114
Rural Elec Admin	various	1999-2006	133,668	416,141			2.00%	14,044
Rural Elec Admin	1983/1986	2018	27,189	1,018,235			5.00%	54,039
Total			\$451,521	\$7,925,061	\$0	\$0		\$562,055

Net Deferred Operating Income Taxes (Accts 4100 & 4340)

Schedule B-8

Company: Frontier Communications of the South, Inc.

For the Year Ended December 31, 2000

Particulars	Acct. No.	Beginning Balance	Current Year Accrual	Current Year Amort.	Adjust Dr/Cr	Ending Balance
Property Related:						
Net Current Op Inc Taxes(Acct 4100)		\$	\$	\$	\$	\$
Provision for Def Op Inc Taxes-Net Federal Income Taxes						
State and Local Income Taxes						
Total Net Current Op Inc Taxes		\$	\$	\$	\$	\$
Net Noncurr Op Inc Taxes(Acct 4340)						
Provision for Def Op Inc Taxes-Net Federal Income Taxes		1,979,096		9,454,333		11,433,429
State and Local Income Taxes		231,632		1,601,219		1,832,851
Total Net Noncurr Op IT		\$2,210,728	\$	\$11,055,552	\$	\$13,266,280
Total Property Related Def Op Inc Taxes		\$	\$	\$	\$	\$
Nonproperty Related:						
Net Curr Operating Inc Taxes(Acct 4100)						
Provision for Def Op Inc Taxes-Net Federal Income Taxes						
State and Local Income Taxes						
Total Net Current Op Inc Taxes		\$	\$	\$	\$	\$
Net Noncurr Op Inc Taxes(Acct 4340)						
Provision for Def Op Inc Taxes-Net Federal Income Taxes						
State and Local Income Taxes						
Total Net Noncurr Op Inc Taxes		\$	\$	\$	\$	\$
Total Nonproperty Related Def Op Inc Taxes		\$	\$	\$	\$	\$

Other Deferred Credits (Account 4360)
Schedule B-9

Company: Frontier Communications of the South, Inc.
For the Year Ended December 31, 2000

Description of Items	Amount at Year End
Account 4360 - List ten largest items	
Price Caps	
Deferred Tax reg Liability	0
Aggregate of All Other Items	
Total	\$0

Funded Debt Reacquired or Retired During the Year
Schedule B-10

Company: Frontier Communications of the South, Inc.
For the Year Ended December 31, 2000

Description of Security	Reacquired During Year		Retired During Year Book/Face Amount	Effective Date of Call (if any)	Unamortized Discount or (Premium) Acct & Amt
	Reacquisition Cost Per \$100 of Debt	Book/Face Amount			
Rural Elec Admin			153,503		
Description of Security	Redemption Premium or (Discount) Acct & Amt	Reacquisition or Redemp Exp Acct & Amt	Remarks		
None					

INCOME STATEMENT
SCHEDULE I-1

Total Company

Company: Frontier Communications of the South, Inc.

For the year ended December 31, 2000

Page 1 of 4

Ref. Sch.	Account No.	Accounts	Amounts (\$)		Total Company Prior Year
			Current Year		
			Total Company	Intrastate	
		OPERATING REVENUES			
	5001	Basic Area	3,625,103		3,324,692
	5002	Extended Area			
	5003	Cellular Mobile			
	5004	Other Mobile Service	56,167		68,813
	5010	Public Telephone			(362)
	5040	Local Private Line	114,021		41,944
	5050	Customer Premises	307,496		324,294
	5060	Other Local Exchange	870,446		759,368
	5069	Other Local Ex. Settlements	1,224,392		473,550
		Total Local Net. Service	6,197,625		4,992,299
	5081	End User	1,366,647		878,011
	5082	Switched Access	3,033,682		3,186,974
	5083	Special Access	456,545		372,721
	5084	State Access	2,789,020		2,501,270
		Total Network Access	7,645,894		6,938,976
	5100	Long Distance Message	707,749		820,232
	5111	Long Distance Inward			
	5112	Long Distance Outward			
	5121	Subvoice Grade LD Private Net.	36,591		61,724
	5122	Voice Program Grade LD			
	5123	Audio Program Grade LD			
	5124	Video Program Grade LD			
	5125	Digital Transmission LD			
	5126	LD Private Network Switching			
	5128	Other LD Private Network			
	5129	Other LD Private Net. Settle.			
	5160	Other LD Revenue			
	5169	Other LD Revenue Settle.	109,241		7,431
		Total LD Network	853,581		889,387
	5230	Directory	308,495		278,325
	5240	Rent	26,426		26,426
	5250	Corporate Operations			
	5261	Special Billing Arrangement			
	5262	Customer Operations			
	5263	Plant Operations			
	5264	Other Incidental Regulated Rev.	86,522		76,025
	5269	Other Revenue Settle.			
	5270	Interstate Billing & Collection	267,764		285,130
		Intrastate Billing & Collection	296,423		391,398
	5301	Uncollectible Revenue-Tele.	(94,172)		(137,743)
	5302	Uncollectible Revenue-Other			(6)
		Total Miscellaneous	891,458		919,555
		TOTAL OPERATING REVENUES	15,588,558		13,740,217

INCOME STATEMENT

SCHEDULE I-1

Total Company

Company: Frontier Communications of the South, Inc.

For the year ended December 31, 2000

Page 2 of 4

Acct. No.	Account	Salaries & Wages	Benefits	Rents	Other Expenses	Current Year Total	Prior Year Total
	Plant Specific Exp.						
6112	Motor Vehicle				5,741	5,741	4,943
6113	Aircraft				2,314	2,314	7,539
6114	Vehicle					0	0
6115	Garage Work Equip.					0	0
6116	Other Work Equip.				3,739	3,739	2,677
	Total Network Support				11,794	11,794	15,159
6121	Land & Building	47,779	13,722	0	98,058	159,559	190,185
6122	Furniture & Artwork				1,097	1,097	1,415
6123	Office Equip.				9,282	9,282	2,589
6124	Gen. Purpose Computer				539,091	539,091	490,896
	Total General Support	47,779	13,722	0	647,528	709,029	685,085
6211	Analog Electronic					0	0
6212	Digital Electronic	133,952	38,913	11,758	134,784	319,407	270,700
6215	Electro-mechanical					0	0
	Total CO Switching	133,952	38,913	11,758	134,784	319,407	270,700
6220	Operator Systems					0	0
6231	Radio Systems	48,520	13,788	292	16,228	78,828	82,829
6232	Circuit Equip.	27,725	7,815	1,004	32,054	68,598	64,104
	Total Circuit Equip.	76,245	21,603	1,296	48,282	147,426	146,933
6311	Station Apparatus					0	0
6341	Large PBX					0	0
6351	Public Tele. Terminal					0	0
6362	Other Terminal Equip.					0	0
	Total Info. Orig/Term					0	0
6411	Poles	95	28	995	15	1,133	7,852
6421	Aerial Cable	2,672	747	19	421	3,859	15,100
6422	Underground Cable	20,000	6,194	146	14,150	40,490	22,270
6423	Buried Cable	455,176	130,257	6,548	430,804	1,022,785	948,414
6424	Submarine Cable					0	0
6425	Deep Sea Cable					0	0
6426	Intrabuilding Network					0	0
6431	Aerial Wire	1,746	508	21	347	2,622	580
6441	Conduit Systems					0	0
	Total Cable & Wire	479,689	137,734	7,729	445,737	1,070,889	994,216
	Total Plant Specific	737,665	211,972	20,783	1,288,125	2,258,545	2,112,093
	Plant Nonspecific Exp					0	0
6510	Other Property Plt					0	(122)
6531	Power				113,681	113,681	98,980
6532	Network Admin.				4,642	4,642	4,807
6533	Testing	8,686	2,515	0	187,403	198,604	186,243
6534	Plant Op. Admin.	91,243	26,174	0	10,364	127,781	107,057
6535	Engineering	42,519	10,570	0	10,967	64,056	39,416
	Total Network Op.	142,448	39,259	0	327,057	508,764	436,381

INCOME STATEMENT

SCHEDULE I-1

Total Company

Company: Frontier Communications of the South, Inc.

For the year ended December 31, 2000

Page 3 of 4

Acct. No.	Account	Salaries & Wages	Benefits	Rents	Other Expenses	Current Year Total	Prior Year Total
6540	Access				129,891	129,891	98,085
6561	Depreciation - TPIS				3,003,285	3,003,285	2,708,713
6562	Depreciation - PHFU				0	0	0
6563	Amortization - Tangible				6,215	6,215	7,875
6564	Amortization - Intang.				0	0	0
6565	Amortization - Other				18,840	18,840	18,840
	Total Depr. & Amort.				3,028,340	3,028,340	2,735,428
	Total Plt Nonspecific				3,485,288	3,666,995	3,269,894
	Customer Operations						
6611	Product Management				66,642	66,642	41,563
6612	Sales	34,676	9,791		(13,554)	30,913	53,459
6613	Product Advertising				23,412	23,412	12,711
	Total Marketing	34,676	9,791		76,500	120,967	107,733
6621	Call Completion				8,674	8,674	3,469
6622	Number Service				240,555	240,555	216,580
6623	Customer Service	23,473	6,731		1,055,891	1,086,095	1,036,688
	Total Services	23,473	6,731		1,305,120	1,335,324	1,256,737
	Total Customer Op	58,149	16,522		1,381,620	1,456,291	1,364,470
	Coporate Operations						
6711	Executive				206,324	206,324	334,667
6712	Planning				0	0	0
6721	Accounting/Finance				263,862	263,862	299,282
6722	External Relations				67,124	67,124	92,480
6723	Human Resources				98,540	98,540	68,677
6724	Info. Management				159,866	159,866	222,403
6725	Legal				27,601	27,601	36,875
6726	Procurement				19,341	19,341	25,600
6727	Research/Development				0	0	0
6728	Other Gen. & Admin.	466,777	14,358		134,821	615,956	191,739
	Total Corporate Op	466,777	14,358		977,479	1,458,614	1,271,723
	TOTAL OPERATING EXP	1,262,591	242,852	20,783	7,132,512	8,840,445	8,018,180

INCOME STATEMENT

SCHEDULE I-1

Total Company

Company: Frontier Communications of the South, Inc.

For the year ended December 31, 2000

Page 4 of 4

Ref. Sch.	Account No.	Accounts	Amounts (\$)	
			Current Year	Prior Year
	7110	Income from Custom Work		0
	7130	Return from Nonreg. Use of Reg. Fac.		0
	7140	Gain/Loss from Foreign Exchange		0
	7150	Gain/Loss from Disp. of Land/Artwork		0
	7160	Other Operating Gains and Losses		0
		Other Op. Inc. & Expenses	0	0
	7210	Operating ITC	(64,774)	0
	7220	Operating Federal Income Taxes	1,870,962	2,418,181
	7230	Operating State & Local Income Taxes	409,738	278,093
I-2	7240	Other Operating Taxes	709,497	307,566
	7250	Provision for Deferred Op. Taxes-Net	1,152,305	(1,307,566)
		Total Operating Taxes	4,077,728	1,696,274
		Net Operating Income	2,670,385	4,025,763
	7310	Dividend Income	62	0
	7320	Interest Income	879,566	507,929
	7330	Income from Sinking & Other Funds		0
	7340	Allow. for Funds Used During Const.	52,338	55,620
	7350	Gain/Loss from the Disp. of Property		(17,254)
	7360	Other Nonoperating Income		0
I-4	7370	Special Charges	(15,752)	(22,591)
		Total Nonop. Income & Exp.	916,214	523,704
	7410	Nonop. ITC - Net		
	7420	Nonop. Federal Income Taxes		
	7430	Nonop. State & Local Income Taxes		
	7440	Nonop. Other Taxes		
	7450	Prov. for Def. Nonop. Inc. Tax-Net		
		Total Nonop. Taxes	0	0
B-7	7510	Interest on Funded Debt	596,254	596,267
	7520	Interest Expense - Capital Leases		
B-7	7530	Amortization of Debt Issuance Exp		
	7540	Other Interest Deductions		27,722
		Total Interest & Related Items	596,254	623,989
I-8	7610	Extraordinary Income Credits		
"	7620	Extraordinary Income Charges		
"	7630	Curr. Inc Tax Effect of Ex. Items-Net		
		Total Extraordinary Items	0	0
	7910	Inc. Effect of Juris. Ratemaking Diff.		
	7990	Nonregulated Net Income	207,243	734,457
		NET INCOME	3,197,588	4,659,935

INCOME STATEMENT
SCHEDULE I-1

Company: *Frontier Communications of the South, Inc.*

For the year ended December 31, 2000

Ref. Sch.	Account No.	Accounts	Amounts (\$)		Total Company Prior Year
			Current Year		
			Total Company	Intrastate	
		OPERATING REVENUES			
	5001	Basic Area	667,461		622,725
	5002	Extended Area			0
	5003	Cellular Mobile			0
	5004	Other Mobile Service			(6)
	5010	Public Telephone			5,335
	5040	Local Private Line	5,471		33,513
	5050	Customer Premises	31,796		157,867
	5060	Other Local Exchange	175,695		145,490
	5069	Other Local Ex. Settlements	433,805		0
		Total Local Net. Service	1,314,228		964,924
	5081	End User	258,182		167,557
	5082	Switched Access	492,460		580,089
	5083	Special Access	33,457		33,123
	5084	State Access	201,004		152,287
		Total Network Access	985,103		933,056
	5100	Long Distance Message	4,129		127,911
	5111	Long Distance Inward			0
	5112	Long Distance Outward			0
	5121	Subvoice Grade LD Private Net.	7,015		9,912
	5122	Voice Program Grade LD			0
	5123	Audio Program Grade LD			0
	5124	Video Program Grade LD			0
	5125	Digital Transmission LD			0
	5126	LD Private Network Switching			0
	5128	Other LD Private Network			0
	5129	Other LD Private Net. Settle.			0
	5160	Other LD Revenue			0
	5169	Other LD Revenue Settle.			0
		Total LD Network	11,144		137,823
	5230	Directory	28,404		22,929
	5240	Rent	6,607		6,607
	5250	Corporate Operations			0
	5261	Special Billing Arrangement			0
	5262	Customer Operations	5,726		5,726
	5263	Plant Operations			0
	5264	Other Incidental Regulated Rev.	458		276
	5269	Other Revenue Settle.			0
	5270	Interstate Billing & Collection	46,535		48,274
		Intrastate Billing & Collection	11,826		15,975
	5301	Uncollectible Revenue-Tele.			0
	5302	Uncollectible Revenue-Other			0
		Total Miscellaneous	99,556		99,787
		TOTAL OPERATING REVENUES	2,410,031		2,135,590

INCOME STATEMENT

SCHEDULE I-1

Florida Only

Company: Frontier Communications of the South, Inc.

For the year ended December 31, 2000

Page 2 of 4

Acct. No.	Account	Salaries & Wages	Benefits	Rents	Other Expenses	Current Year Total	Prior Year Total
	Plant Specific Exp.						
6112	Motor Vehicle	(8)	(3)		766	755	1,494
6113	Aircraft				577	577	1,429
6114	Vehicle					0	0
6115	Garage Work Equip.					0	0
6116	Other Work Equip.				(914)	(914)	92
	Total Network Support					418	3,015
6121	Land & Building	11,907	3,419		26,355	41,681	54,641
6122	Furniture & Artwork				273	273	348
6123	Office Equip.				2,296	2,296	569
6124	Gen. Purpose Computer				134,341	134,341	93,357
	Total General Support	11,907	3,419	0	163,265	178,591	148,915
6211	Analog Electronic	31,394	8,859	11,120	24,478	75,851	0
6212	Digital Electronic					0	56,897
6215	Electro-mechanical					0	0
	Total CO Switching	31,394	8,859	11,120	24,478	75,851	56,897
6220	Operator Systems					0	0
6231	Radio Systems	11,086	3,087	70	4,653	18,896	16,808
6232	Circuit Equip.	6,302	1,740	49	10,176	18,267	13,371
	Total Circuit Equip.	17,388	4,827	119	14,829	37,163	30,179
6311	Station Apparatus					0	0
6341	Large PBX					0	0
6351	Public Tele. Terminal					0	0
6362	Other Terminal Equip.					0	0
	Total Info. Orig/Term	0	0	0	0	0	0
6411	Poles					0	0
6421	Aerial Cable					0	1,604
6422	Underground Cable	290	70	3	51	414	1,580
6423	Buried Cable	181,311	51,701	1,951	81,378	316,341	260,667
6424	Submarine Cable					0	0
6425	Deep Sea Cable					0	0
6426	Intrabuilding Network					0	0
6431	Aerial Wire					0	0
6441	Conduit Systems					0	0
	Total Cable & Wire	181,601	51,771	1,954	81,429	316,755	263,851
	Total Plant Specific	242,290	68,876	13,193	284,001	608,778	502,857
	Plant Nonspecific Exp						
6510	Other Property Plt					0	(416)
6531	Power				25,308	25,308	23,305
6532	Network Admin.				1,157	1,157	849
6533	Testing				49,459	49,459	30,511
6534	Plant Op. Admin.	22,779	6,536		2,515	31,830	23,695
6535	Engineering	(2,579)	(1,153)		2,451	(1,281)	(413)
	Total Network Op.	20,200	5,383	0	80,890	106,473	77,531

INCOME STATEMENT
SCHEDULE I-1

Florida Only

Company: Frontier Communications of the South, Inc.

For the year ended December 31, 2000

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Acct. No.	Account	Salaries & Wages	Benefits	Rents	Other Expenses	Current Year Total	Prior Year Total
6540	Access				33,230	33,230	27,542
6561	Depreciation - TPIS				820,543	820,543	701,451
6562	Depreciation - PHFU					0	0
6563	Amortization - Tangible				1,549	1,549	1,267
6564	Amortization - Intang.					0	0
6565	Amortization - Other					0	0
	Total Depr. & Amort.				822,092	822,092	702,718
	Total Plt Nonspecific	20,200	5,383	0	936,212	961,795	807,791
	Customer Operations						
6611	Product Management				16,607	16,607	5,975
6612	Sales				7,701	7,701	10,044
6613	Product Advertising				5,834	5,834	2,815
	Total Marketing	0	0		30,142	30,142	18,834
6621	Call Completion				2,162	2,162	558
6622	Number Service				22,410	22,410	19,561
6623	Customer Service				266,578	266,578	199,230
	Total Services	0	0		291,150	291,150	219,349
	Total Customer Op	0	0		321,292	321,292	238,183
	Corporate Operations						
6711	Executive				51,435	51,435	69,742
6712	Planning					0	0
6721	Accounting/Finance				65,754	65,754	52,412
6722	External Relations				23,249	23,249	22,172
6723	Human Resources				24,556	24,556	12,769
6724	Info. Management				39,839	39,839	41,131
6725	Legal				6,878	6,878	6,113
6726	Procurement				4,820	4,820	5,436
6727	Research/Development					0	0
6728	Other Gen. & Admin.	115,297	3,578		28,069	146,944	21,098
	Total Corporate Op	115,297	3,578		244,600	363,475	230,873
	TOTAL OPERATING EXP	377,787	77,837	13,193	1,786,105	2,255,340	1,276,847

INCOME STATEMENT

SCHEDULE I-1

Florida Only

Company: Frontier Communications of the South, Inc.

For the year ended December 31, 2000

Page 4 of 4

Ref. Sch.	Account No.	Accounts	Amounts (\$)	
			Current Year	Prior Year
	7110	Income from Custom Work		0
	7130	Return from Nonreg. Use of Reg. Fac.		0
	7140	Gain/Loss from Foreign Exchange		0
	7150	Gain/Loss from Disp. of Land/Artwork		0
	7160	Other Operating Gains and Losses		0
		Other Op. Inc. & Expenses	0	0
	7210	Operating ITC		0
	7220	Operating Federal Income Taxes		677,091
	7230	Operating State & Local Income Taxes		77,866
I-2	7240	Other Operating Taxes		86,118
	7250	Provision for Deferred Op. Taxes-Net		(366,118)
		Total Operating Taxes	0	474,957
		Net Operating Income	154,691	383,786
	7310	Dividend Income		
	7320	Interest Income		142,220
	7330	Income from Sinking & Other Funds		
	7340	Allow. for Funds Used During Const.		15,574
	7350	Gain/Loss from the Disp. of Property		
	7360	Other Nonoperating Income		
I-4	7370	Special Charges		
		Total Nonop. Income & Exp.	0	157,794
	7410	Nonop. ITC - Net		
	7420	Nonop. Federal Income Taxes		
	7430	Nonop. State & Local Income Taxes		
	7440	Nonop. Other Taxes		
	7450	Prov. for Def. Nonop. Inc. Tax-Net		
		Total Nonop. Taxes	0	0
B-7	7510	Interest on Funded Debt		166,955
	7520	Interest Expense - Capital Leases		
B-7	7530	Amortization of Debt Issuance Exp		
	7540	Other Interest Deductions		130
		Total Interest & Related Items	0	167,085
I-8	7610	Extraordinary Income Credits		
"	7620	Extraordinary Income Charges		
"	7630	Curr. Inc Tax Effect of Ex. Items-Net		
		Total Extraordinary Items	0	0
	7910	Inc. Effect of Juris. Ratemaking Diff.		
	7990	Nonregulated Net Income	104,473	106,886
		NET INCOME	259,164	481,381

Other Operating Taxes
Schedule I-2

Company: Frontier Communications of the South, Inc.

For the Year Ended December 31, 2000

Name of Governemnt	Type of Tax						Total
	Property	Gross Receipts	PSC Assess	Intangible	Franchise	Others*	
U.S. Government		16,036	1,025		182,799		199,860
State of Florida	348,011						348,011
State of Alabama	131,962						131,962
Environmental Tax							0
Escambia Co. Occupational Tax							0
Inspection Tax						29,664	29,664
Other							0
Note: * List separately each item in excess of \$500.							
Total	\$479,973	\$16,036	\$1,025	\$0	\$182,799	\$29,664	\$709,497
Charged to Construction							
Net Charged to Account	\$479,973	\$16,036	\$1,025	\$0	\$182,799	\$29,664	\$709,497

Special Charges (Account 7370)

Schedule I-4

Company: Frontier Communications of the South, Inc.

For the Year Ended December 31, 2000

Description of Item	Amount
Advertising	\$
Membership Fees & Dues	
Social and Athletic Clubs	
Service Clubs	
Other Organizations (Specify Type):	
Total Membership Fees & Dues	
Abandoned Construction Projects	
Penalties & Fines	1,737
Charitable, Social or Other Community Welfare	13,293
Legislative	722
Others	
Aggregate of all other items	
Total	\$15,752

Donations or Payments for Services Rendered by Persons

Other Than Employees

Schedule I-5

Company: Frontier Communications of the South, Inc.

For the Year Ended December 31, 2000

Name of Recipient	Nature of Services	Acct No.	Amount of Payment
Crowe Brothers Constructio	Construction Labor	various	284,199
Ditch Witch of Mobile	Construction Labor	6116	590
Emergency Systems Service	Repair	6116	13,737
National Linen Service	Laundry	6534	0
Sellers Electric Service	Electrical Work	6121	269

Membership Fees and Dues
Schedule I-6

Company: Frontier Communications of the South, Inc.
For the Year Ended December 31, 2000

Particulars	Account	Amount
Expenditures Charged to Operating Expenses		\$
Membership in:		
Association of Telecommunications Companies	6728	11,613
Trade, Technical and Professional Associations	6728	None
Other Organizations (Specify Type):		
Total		11,613

Advertising
Schedule I-7

Company: Frontier Communications of the South, Inc.
For the Year Ended December 31, 2000

Account Title	Amount During the Year
Operating Expenses	\$
6613 Product Advertising	23,412
6722 External Relations	67,124
All other accounts used to record expenses of \$10,000 or more.	
Total	90,536

Analysis of Extraordinary Items (Accounts 7610 & 7620)
Schedule I-8

Company: Frontier Communications of the South, Inc.
For the Year Ended December 31, 2000

Particulars	Credit Amounts	Debit Amounts	Tax Effect Included in	
			Acct 7630	Acct 7640
None				
Total	\$	\$	\$	\$

Outside Plant Statistics
Schedule S-1

Company: Frontier Communications of the South, Inc.
For the Year Ended December 31, 2000

State or Territory	Miles of Aerial Wire	Aerial Cable		Underground Cable		Buried Cable	
		Miles of Cable	Miles of Wire in Cable	Miles of Cable	Miles of Wire in Cable	Miles of Cable	Miles of Wire in Cable
Florida	0	0	0	0	0	399.22	N/A

Access Lines in Service by Customer
Schedule S-2

State or Territory	Business		Public Access Lines	Residential Access Lines	Mobile Access Lines	Total Access Lines (Switched & Special)
	Single Line	Multi Line				
ALABAMA	1,409	918	160	9,111	0	11,598
FLORIDA	351	48	23	4,275	0	4,697

Telephone Calls
Schedule S-3

State or Territory	Local Calls	IntraLATA Toll Calls Completed (Originating)	InterLATA Toll Calls Completed (Originating)			InterLATA Billed Access Minutes (Originating and Terminating)		
			Interstate	Intrastate	Total	Interstate	Intrastate	Total
ALABAMA	N/A	1,417,907	1,385,901	330,886	3,134,694	47,213,958	19,616,535	66,830,493
FLORIDA	N/A	223,286	139,362	48,807	411,455	12,945,423	3,437,920	16,383,343
Total	N/A	1,641,193	1,525,263	379,693	3,546,149	60,159,381	23,054,455	83,213,836

**Reconciliation of Revenue to
Regulatory Assessment Fee Revenue
Schedule Z-1**

**Company: Frontier Communications of the South, Inc.
For the Year Ended December 31, 2000**

(a)	(b)	(c)	(d)
Accounts	Intrastate Revenues Per Sch. I-1	Intrastate Revenues Per RAF Return	Difference (b) - (c)
Local Service (5001 - 5069)	1,311,227	877,422	433,805
End User (5081)	258,182		258,182
Switched Access (5082)	492,460		492,460
Special Access (5083)	33,457		33,457
State Access (5084)	201,004	201,004	0
Long Distance (5100 - 5169)	11,144	11,144	0
Miscellaneous (5230 - 5270)	99,556	53,021	46,535
Total	2,407,030	1,142,591	1,264,439

Explanations:

Instructions:

For the current year, reconcile the intrastate operating revenues reported on Schedule I-1 with the intrastate operating revenues reported on the company's regulatory assessment fee return. Explain any differences reported in column (d).

Compensation of Officers

Schedule Z-4

Company: *Frontier Communications of the South, Inc.*

For the Year Ended December 31, 2000

1. Report below the name, title, salary and bonus/incentive compensation for each executive officer whose salary is \$50,000 or more. An "executive officer" of a respondent includes its president, secretary, treasurer, and vice president in charge of a principal business unit, division or function (such as sales, administration or finance), and any other person who performs similar policymaking functions.
2. If a change was made during the year in the incumbent of any position, show name and total remuneration of the previous incumbent, and the date the change in incumbency was made.

Title (a)	Name of Officer (b)	Salary for Year (c)	Bonus/Incentive (d)	Total (e)
NONE				

Affiliation of Officers and Directors
Schedule Z-5

Company: Frontier Communications of the South, Inc.

For the Year Ended December 31, 2000

For each of the officials named in Schedule A-3, list the principal occupation or business affiliation if other than listed in Schedule A-3 and all affiliations or connections with any other business or financial organizations, firms, or partnerships. For purposes of this part, the official will be considered to have an affiliation with any business or financial organization, firm or partnership in which he is an officer, director, trustee, partner, or a person exercising similar functions.

Name	Principal Occupation or Business Affiliation	Affiliation or Connection with any Other Business or Financial Organization Firm or Partnership	
		Affiliation or Connection	Name and Address
NONE			

Business Contracts with Officers and Directors
Schedule Z-6

Company: Frontier Communications of the South, Inc.

For the Year Ended December 31, 2000

List all contracts, agreements, or other business arrangements* entered into during the calendar year (other than compensation-related to position with respondent) between the respondent and each officer and director listed in Schedule A-3. In addition, provide the same information with respect to professional services for each firm, partnership, or organization with which the officer or director is affiliated.

Note * Business agreement, for this schedule, shall mean any oral or written business deal which binds the concerned parties for products or services during the reporting year or future years.

Name of Officer or Director	Name and Address of Affiliated Entity	Amount	Identification of Product or Service
NONE			

Analysis of Directory Advertising Operations

Schedule Z-7

any: *Frontier Communications of the South, Inc.*

e Year Ended December 31, 2000

Items	Consolidated (f) Amount	Amount Per Books
1. Revenues (Account 5230) (e)	28,404	28,404
2. Local		
3. National		
4. Sales		
5. Commissions		
6. Other		
7. Total (line 2 thru 6)	28,404	28,404
8. Expenses (Account 6622) (e)	22,409	22,409
9. Printing		
10. Commissions		
11. Deliver		
12. Salvage		
13. Other		
14. Total (line 9 thru 13)	22,409	22,409
15. Gross Profit (Line 7 minus 14)	5,995	5,995
16. Gross Profit 1982 (a)	8,830	8,830
17. Customer Growth Factor (b)	2.02	2.02
18. CPI-U Factor (c)	1.82	1.82
19. Adjusted 1982 (L16 x L17 x L18)	32,509	32,509
20. Nonregulated (d)	1,978	1,978

tes:

Gross Profit Base as Stated in FPSC Rule 25-4.0405.

<u>Average Current Year Access Lines</u>	=	4,608	=	2.02
Average 1982 Access Lines Per Rule 25-4.0405		2,279		
 <u>Annual Average CPI-U for Current Year</u>	 =	 175.7	 =	 1.82
Annual Average CPI-U for 1982		96.5		

(Line 15 less Line 19) or (1/3 of Line 15) whichever is smaller but not less than zero.

Only those revenues and expenses formerly included in accounts 523 and 649 should be included in this schedule.

This column only applies to those LEC's with an affiliated directory publishing company providing the service. The consolidated amount should contain the entire or gross amount from the Directory Advertising operation in the local franchise area to be considered in setting rates for telecommunications service. This will include the gross amounts billed from all sources, including all amounts from the publishing or directory companies as well as the Local Exchange Companies.

Average Access Lines in Service

Schedule Z-8

Company: *Frontier Communications of the South, Inc.*

For the Year Ended December 31, 2000

(a) Classification	(b) Average Number
1. Residence Lines (R-1, 2, 4, etc.)	4,227
2. Business Lines (B-1, 2, 4, etc.)	307
3. Centrex Lines	7
4. PBX Trunks	3
5. Key System Lines	41
6. Subtotal (Line 1 thru Line 5)	4,585
7. Teletypewriter Lines	
8. Foreign Exchange Lines	
9. Service Telephone Lines	
10. Other Lines	24
11. Total (Line 6 thru Line 10)	4,608

Footnotes:

(a) Include lines terminating in customer owned equipment.

(b) Average is the average of the twelve monthly averages.

Corporate Structure
Schedule Z-9

Company: Frontier Communications of the South, Inc.

For the Year Ended December 31, 2000

Provide an updated organizational chart showing all affiliated companies, partnerships, etc.

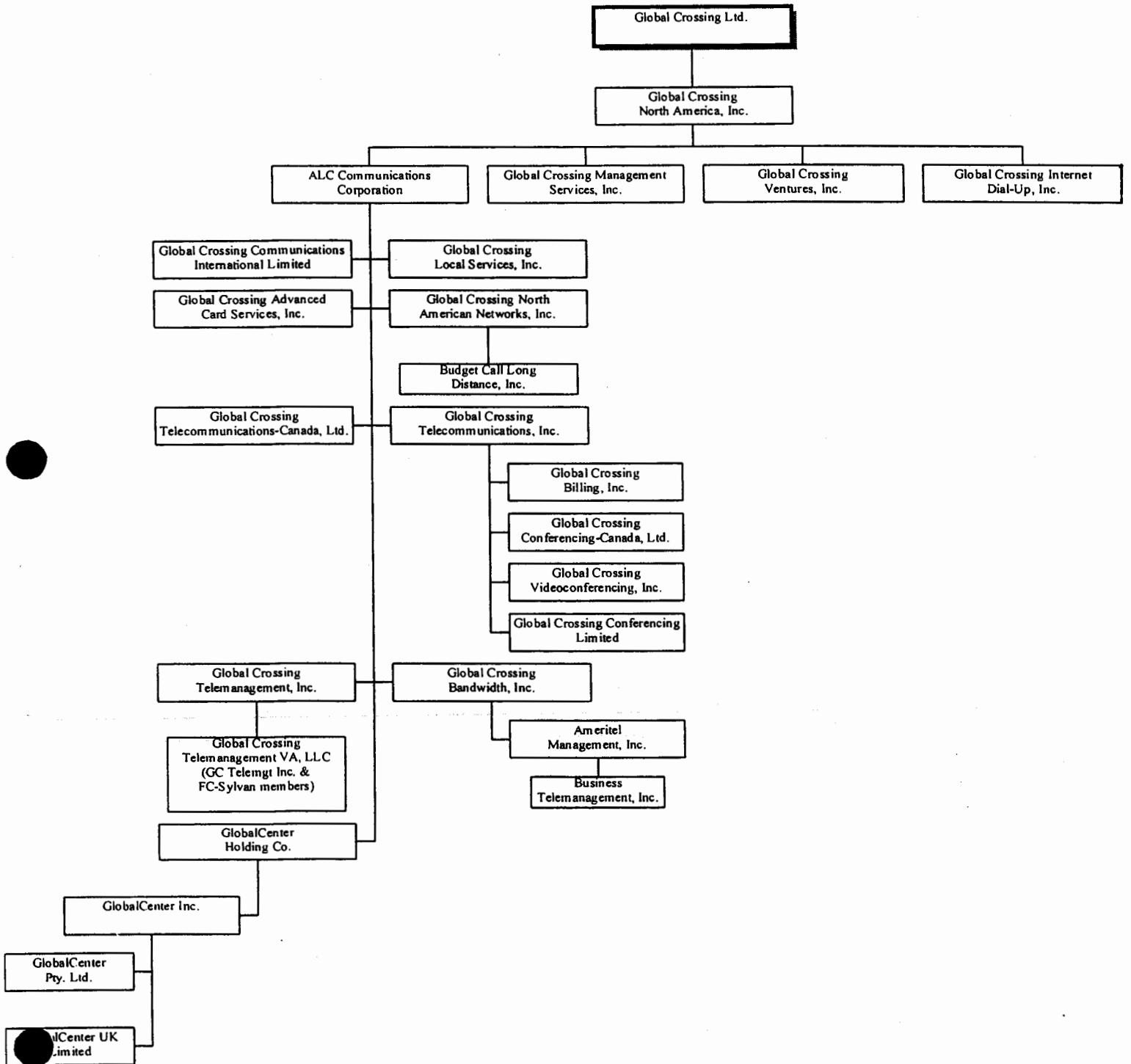
Effective
Date

Please See Attached Charts for affiliated companies within Global Crossing North America, Inc.

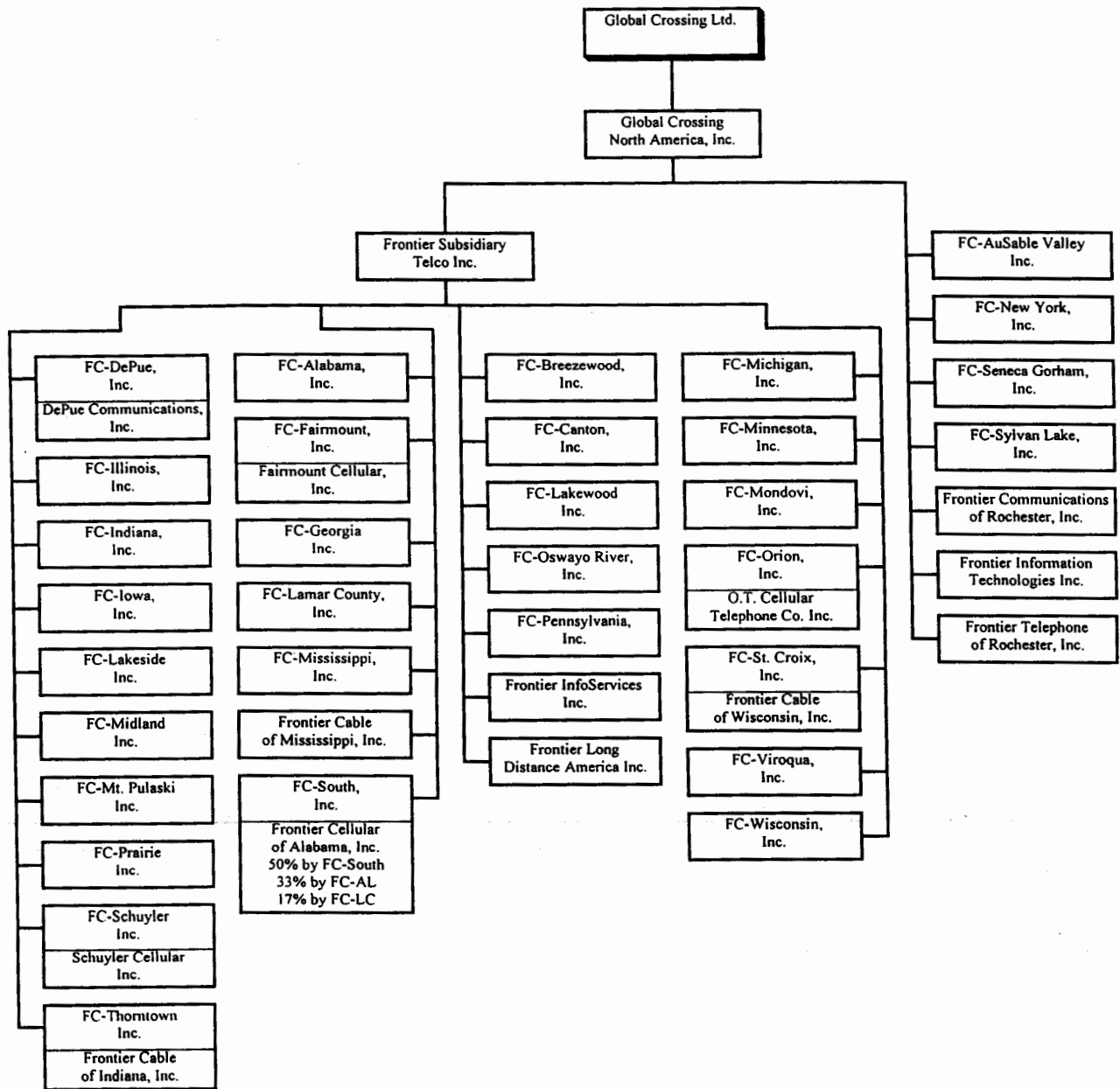
Organization charts for the entire Global Crossing Ltd. are not available at this time.

(Longdis.opx)

Integrated Services & CLEC Organizations as of May 1, 2000 (Pending). Based on common stock ownership



**Telephone Operations and Other Entities as of April 5, 2000
(Telco.opx)**



New or Amended Contracts with Affiliated Companies
Schedule Z-10

Company: Frontier Communications of the South, Inc.

For the Year Ended December 31, 2000

Provide a synopsis of each new or amended contract, agreement, or arrangement with affiliated companies for the purchase, lease, or sale of land, goods, or services (excluding tariffed items). The synopsis shall include, at a minimum, the terms, price, quantity, amount, and duration of the contracts.

Name of Affiliated Company (a)	Synopsis of Contract (b)
<i>None</i>	

Summary of Affiliated Transfers and Cost Allocations
Schedule Z-11

Company: Frontier Communications of the South, Inc.

For the Year Ended December 31, 2000

Grouped by affiliate, list each contract, agreement, or other business transaction exceeding a cumulative amount of \$3,000 in any one year, entered into between the Respondent and an affiliated business or financial organization, firm, or partnership identifying parties, amounts, dates, and product, asset, or service involved.

(a) Enter name of affiliate.

(b) Give description of type of service, or name the product involved.

(d) Enter the letter "p" if the service or product is purchased by the Respondent; "s" if the service or product is sold by the Respondent.

(e) Enter utility account number in which charges are recorded.

(f) Enter total amount paid, received, or accrued during the year for each type of service or product listed in column (c). Do not net amounts when services are both received and provided.

Name of Affiliate (a)	Type of Service and/or Name of Product (b)	Relevant Contract or Agreement and Effective Date (c)	Total Charge for Year		
			"p" or "s" (d)	Account Number (e)	Dollar Amount (f)
Frontier Communications of Georgia, Inc.	Region Admin. Support Services	RUS Service Contract 10/17/93	S	Various	\$5,822,952
Frontier Communications of Fairmount, Inc.	Region Admin. Support Services	RUS Service Contract 5/11/92	S	Various	\$1,296,626
Frontier Communications of Mississippi, Inc.	Region Admin. Support Services	RUS Service Contract 5/11/92	S	Various	\$1,684,189
Frontier Communications of Alabama, Inc.	Region Admin. Support Services	RUS Service Contract 5/11/92	S	Various	\$13,372,159
Frontier Communications of Lamar County, Inc.	Region Admin. Support Services	RUS Service Contract 5/11/92	S	Various	\$713,430
Frontier Communications of Minnesota, Inc.	Region Admin. Support Services	N/A	S	Various	\$531,943
Frontier Information Technologies	Data Processing Services		S	Various	\$98,903
Frontier Information Services, Inc.	Directory Services		S	Various	\$133,049
Frontier Communications of Alabama, Inc.	Materials & Supplies Installation & Repair Svcs.	RUS Service Contract 5/11/92	P	Various	3,015,096
Frontier Communications of Minnesota, Inc.	LAN Support, off hour repairs & alarm monitoring	N/A	P	Various	898,929
Frontier Information Technologies	Data Processing Services		P	Various	1,219,276
Frontier Information Services, Inc.	Directory Services	2/18/94	P	Various	189,484
Frontier Corporation	Corporate Administration & Support Services	AI-14 7/1/90	P	Various	3,481,011
Frontier Telephone of Rochester	Corporate Administration & Support Services		P	Various	1,579,090
Frontier Communications of New York, Inc.	Call Center Support	N/A	P	Various	634,375