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Division of  
Economic Regulation  
FPCC

**ANNUAL REPORT OF**  
**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, 2001

02 JUN 12 AM 11:11  
ECONOMIC REGULATION

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. (585)-777-4593

PSC/AFA 18 (3/96)

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## 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, 2001 to December 31, 2001, 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.

6/11/02  
Date

  
Signature

Gregg Sayre  
Name

Assistant Secretary  
Title

***Identity of Respondent***  
***Schedule A-1***

***Company: Frontier Communications of the South, Inc.***  
***For the Year Ended December 31, 2001***

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:	Frontier Subsidiary Telco, 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, 2001**

Name of Director or Officer and Address (City and State)	Title & Dept. over Which Jurisdiction is Exercised	Director's Fees
Joseph P. Clayton	Director/President/Chief Executive Officer	
Martin Mucci	Director/ 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	
William D. Hammond	Vice President	
Robert J. DePalma	Assistant Treasurer	
Richard N. Kappler	Assistant Treasurer	
Josephine S. Trubek	Secretary	
Barbara J. LaVerdi	Assistant Secretary	
L. Russell Mitten	General Counsel/ Secretary	
Michael T. Carr	Assistant Treasurer	
Scott N. Schneider	Chairman	
Rudy J. Graf	President	
John H. Casey, III	Vice President/Chief Operating Officer	
Donald B. Armour	Vice President/Treasurer	
Edward O. Kipperman	Vice President, Tax	
Robert J. Larson	Vice President/Chief Accounting Officer	
Micahel A. Zarrella	Vice President	
Virginia Coogle	Assistant Secretary	
Gregg Sayre	Assistant Secretary	

**Stockholders**  
**Schedule A-4**

**Company: Frontier Communications of the South, Inc.**  
**For the Year Ended December 31, 2001**

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
Frontier Subsidiary Telco, 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, 2001**

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 & 3 ANSWER IS: NONE

QUESTION 2 ANSWER IS: Citizens Communications Company ("Citizens") on June 29, 2001, completed its purchase of the local exchange and related operations of Global Crossing Ltd. Citizens purchased 100% of the stock of Frontier Subsidiary Telco, Inc., which in turn owns 100% of the stock of Frontier Communications of the South, Inc.

QUESTION 4 ANSWER IS: There has been a change in accounting procedure relative to intercompany payables and receivables. These were previously shown as separate balances and are now combined into a net inter-company receivable account.

# BALANCE SHEET

## Schedule B-1

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

December 31, 2001

Page 1 of 2

Ref. Sch.	Account No.	Accounts	Amounts (\$)	
			Beginning of Year	End of Year
		<b>Current Assets</b>		
	1130	Cash	31,126	158,168
	1140	Special Cash Deposits		
	1150	Working Cash Advance	5,150	5,300
	1160	Temporary Investments		
	1180	Telecomm. Accounts Receivable	1,484,604	1,566,073
	1181	Telecomm. Accounts Receivable Allowance	(182,891)	(45,062)
	1190	Other Accounts Receivable	14,951,759	23,267,849
	1191	Accounts Receivable Allowance-Other		(45,132)
	1200	Notes Receivable		
	1201	Notes Receivable Allowance		
	1210	Interest and Dividends Receivable		
	1220	Material and Supplies	59,634	59,634
	1290	Prepaid Rents		
I-3	1300	Prepaid Taxes		
	1310	Prepaid Insurance		
	1320	Prepaid Directory Expenses		
	1330	Other Prepayments	56,063	55,040
	1350	Other Current Assets		
		<b>Total Current Assets</b>	16,405,445	25,021,870
		<b>Noncurrent Assets</b>		
	1401	Investments in Affiliated Co.	15,636,606	15,890,901
	1402	Investments in Nonaffiliated Co.	737,100	737,100
	1406	Nonregulated Investments	81,770	152,687
B-7	1407	Unamortized Debt Issuance Expense		
	1408	Sinking Funds		
	1410	Other Noncurrent Assets		1,526
	1438	Deferred Maintenance & Retirements		
B-5	1439	Deferred Charges	77,227	42,456
	1500	Other Jurisdictional Assets - Net	(111,368)	
		<b>Total Noncurrent Assets</b>	16,421,335	16,824,670
		<b>Telephone Plant in Service</b>		
B-3	2001	Telecomm. Plant in Service	42,990,295	46,185,332
	2002	Property Held for Future Use		
	2003	Plant under Construction	3,874,039	4,266,784
	2005	Plant Adjustment		
	2006	Nonoperating Plant	86,329	86,329
		<b>Subtotal</b>	46,950,663	50,538,445
		<b>Less:</b>		
B-4	3100	Acc. Depreciation	26,061,385	28,946,375
"	3200	Acc. Depreciation-Held for Future Use		
"	3300	Acc. Depreciation-Nonoperating	76,994	79,670
"	3410	Acc. Amort. - Capitalized Leases		
"	3420	Acc. Amort. - Leasehold Improvements		
"	3500	Acc. Amort. - Intangible		
"	3600	Acc. Amort. - Other	8,508	7,284
		<b>Subtotal</b>	26,146,887	29,033,329
		<b>Net Telephone Plant in Service</b>	20,803,776	21,505,116
		<b>TOTAL ASSETS</b>	53,630,556	63,351,656



# BALANCE SHEET

## Schedule B-1

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

December 31, 2001

Page 2 of 2

Ref. Sch.	Account No.	Accounts	Amounts (\$)	
			Beginning of Year	End of Year
		<b><i>Current Liabilities</i></b>		
B-6	4010	Accounts Payable	7,622,132	2,647,845
	4020	Notes Payable		
	4030	Advanced Billing and Payments	402,330	470,162
	4040	Customers' Deposits		
B-7	4050	Current Maturities - Long Term	451,521	492,255
	4060	Current Maturities - Capital Leases		
I-3	4070	Income Taxes - Accrued	3,373,479	1,806,393
"	4080	Other Taxes - Accrued	197,312	306,258
B-8	4100	Net Current Deferred Op. Income Taxes		
	4110	Net Current Deferred Nonop. Income Taxes		
	4120	Other Accrued Liabilities	496,813	156,807
	4130	Other Current Liabilities	63,285	
		<b><i>Total Current Liabilities</i></b>	<b>12,606,872</b>	<b>5,879,720</b>
		<b><i>Long-Term Debt</i></b>		
B-7	4210	Funded Debt	7,925,061	7,416,221
"	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		12,011,689
"	4270	Other Long-Term Debt		
		<b><i>Total Long-Term Debt</i></b>	<b>7,925,061</b>	<b>19,427,910</b>
		<b><i>Other Liabilities and Deferred Credits</i></b>		
	4310	Other Long-Term Liabilities	399,636	454,108
	4320	Unamortized Operating ITC - Net		
	4330	Unamortized Nonoperating ITC - Net		
B-8	4340	Net Noncur. Def. Oper. Income Taxes	0	(88,372)
	4350	Net Noncur. Def. Nonoper. Inc. Taxes		
B-9	4360	Other Deferred Credits		(3)
	4370	Other Juris. Liab. & Def. Credits		
		<b><i>Total Other Liab. &amp; Def. Credits</i></b>	<b>399,636</b>	<b>365,733</b>
		<b><i>Stockholder's Equity</i></b>		
	4510	Capital Stock		
	4520	Additional Paid-in Capital	5,813,656	34,091,410
	4530	Treasury Stock		
	4540	Other Capital		
	4550	Retained Earnings	26,885,331	3,586,883
	9999	Headquarters Control		
		<b><i>Total Stockholder's Equity</i></b>	<b>32,698,987</b>	<b>37,678,293</b>
		<b><i>TOTAL LIABILITIES AND EQUITY</i></b>	<b>53,630,556</b>	<b>63,351,656</b>

# Statement of Cash Flows

## Schedule B-2

Company: **FRONTIER COMMUNICATIONS OF THE SOUTH, INC.**

For the Year Ended December 31, 2001

Page 1 of 2

Description of Items	Amount	Total Amount
<b>Increase/(Decrease) in Cash and Cash Equivalents</b>		
<b>Cash Flows from Operating Activities:</b>		
Net Income:		\$4,722,573
Adjust. to Reconcile NI to Net Cash Provided by Operating Activities:		
Depreciation and Amortization	\$3,217,143	
Gain on Sale of Investments	\$0	
Provision for Losses for Accounts Receivable	(\$92,697)	
Deferred Income Taxes - Net	(\$88,372)	
Unamortized ITC - Net	\$0	
Allowance for Funds Used During Construction		
Net Change in Operating Receivables	\$3,883,667	
Net Change in Material, Supplies and Inventories	\$0	
Net Change in Operating Payables and Accrued Liabilities	(\$5,309,746)	
Net Change in Other Assets and Deferred Charges	(\$148,017)	
Net Change in Other Liabilities and Deferred Credits	(\$1,403,671)	
Other (Explained)		
Total Adjustments		\$58,307
<b>Net Cash Provided by (Used in) Operating Activities</b>		\$4,780,880
<b>Cash Inflows (Outflows) from Investing Activities:</b>		
Construction/Acquisition of Property, Plant and Equip. (Net of AFUDC and Capital Lease Related Acquisitions)	(\$3,944,348)	
Proceeds from disposals of Property, Plant and Equipment		
Investments in and Advances to Affiliates	\$25,865	
Other Investing Activities (Explained)	\$0	
<b>Net Cash Provided by (Used in) Investing Activities</b>		(\$3,918,483)
<b>Total This Page</b>		<b>\$862,397</b>

**Statement of Cash Flows**

**Schedule B-2**

**Company: FRONTIER COMMUNICATIONS OF THE SOUTH, INC.**

**For the Year Ended December 31, 2001**

**Page 2 of 2**

Description of Items	Amount	Total Amount
<b>Total from Preceding Page</b>		\$862,397
<b>Cash Flows from Financing Activities:</b>		
Net Inc./Dec. in ST Debt with Original Maturities of 3 Months or Less	0	
Advances from Affiliates		
Repayments of Advances from Affiliates	(\$269,537)	
Proceeds from Long-Term Debt		
Repayments of Long-Term Debt	(\$468,106)	
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)	\$2,438	
<b>Net Cash Provided by Financing Activities</b>		(\$735,205)
Effect of Exchange Rate Changes on Cash		
Net Increase/(Decrease) in Cash and Cash Equivalents		\$127,192
Cash and Cash Equivalents at Beginning of Period		\$36,276
Cash and Cash Equivalents at End of Period		\$163,468

**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, 2001**

Acct. No.	Account Description	Depr. Rate	Beginning Balance*	Additions	Retirements	Reclass.	Adjustments	Transfers	Ending Balance*
2111	Land		163,637						163,637
<b>Amortizable General Support Assets:</b>									
2116	Other Work Equipment	7 yrs	419,584	74,781					494,365
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	660,770	22,839					683,609
	AL	FL							
<b>Depreciable Assets:</b> 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	124,005					520,614
2121	Buildings	2.7	3.0	1,770,603	37,246				1,807,849
	Total Land & Support Assets		3,754,436	258,871	0	0	0	0	4,013,307
<b>Central Office Assets:</b>									
2212	Digital Electronic Switch	6.0	9.9	10,305,919	1,113,829				11,419,748
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	1,554,797	367,410				1,922,207
2232	Fiber Circuit Equipment	9.6	10.9	508,688	207,922				716,610
	Total Central Office Assets		12,369,404	1,689,161	0	0	0	0	14,058,565
<b>Info. Orig/Term Assets:</b>									
2321	Customer Premise Wiring	(A)	(A)	0					0
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, 2001**

Acct. No.	Account Description	Depr. Rate	Beginning Balance*	Additions	Retirements	Reclass.	Adjustments	Transfers	Ending Balance*
<b>(Continued)</b>									
<b>Cable and Wire Facilities</b>									
2411	Poles	2.2	100,614	337					100,951
2421	Aerial Cable Metallic	6.06	138,010	2,030					140,040
2421	Aerial Cable Fiber		2,151						2,151
2422	Underground Cable Metallic	4.0	5.8	792,099	968				793,067
2422	Underground Cable Fiber	3.1	5.1	234,596					234,596
2423	Buried Metallic Cable	4.8	5.6	19,962,236	779,099	94147			20,647,188
2423	Buried Fiber Cable	3.5	4.7	2,000,767					2,000,767
2423	Buried Cable Terminal	4.8		3,163,183	562,077	3362			3,721,898
2423	Buried Air Cove Cable			0					0
2441	Conduit Systems	2.0	1.7	472,799					472,799
	<b>Total Cable and Wire Facilities</b>			<b>26,866,455</b>	<b>1,344,511</b>	<b>97,509</b>	<b>0</b>	<b>0</b>	<b>28,113,457</b>

**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, 2001**

Acct. No.	Account Description	Depr. Rate	Beginning Balance*	Additions	Retirements	Reclass.	Adjustments	Transfers	Ending Balance*
<i>(Continued)</i>									
<b>Capital Recovery Schedules:</b>									
<b>Jointly Used Plant Allocated to Nonregulated</b>			( )	( )	( )	( )	( )	( )	( )
<b>Amortizable Assets:</b>									
2681	Capital Leases								
2682	Leasehold Improve.								
2690	Intangibles								
<b>Total Balances</b>			42,990,295	3,292,543	97,509	0	0	0	46,185,329

**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, 2001

Page 2 of 3

Acct. No.	Account Description	Depr. Rate	Beginning Balance*	Additions	Retirements	Reclass.	Adjustments	Transfers	Ending Balance*
<b>(Continued)</b>									
<b>Cable and Wire Facilities</b>									
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	6,544,944	321825	66368			6,800,401
2423	Buried Fiber Cable	3.5	4.7	892,741					892,741
2423	Buried Cable Terminal	4.8		1,058,162	134005	1293			1,190,874
2423	Buried Air Cove Cable			0					0
2441	Conduit Systems	2.0	1.7	1,710					1,710
	<b>Total Cable and Wire Facilities</b>			<b>8,501,861</b>	<b>455,830</b>	<b>67,661</b>	<b>0</b>	<b>0</b>	<b>8,890,030</b>



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, 2001

Page 3 of 3

Acct. No.	Account Description	Depr. Rate	Beginning Balance*	Additions	Retirements	Reclass.	Adjustments	Transfers	Ending Balance*
<i>(Continued)</i>									
<b>Capital Recovery Schedules:</b>									
<b>Jointly Used Plant Allocated to Nonregulated</b>			( )	( )	( )	( )	( )	( )	( )
<b>Amortizable Assets:</b>									
2681	Capital Leases								
2682	Leasehold Improve.								
2690	Intangibles								
<b>Total Balances</b>			12,123,310	1,350,714	67,661	0	0	0	13,406,363

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, 2001**

<b>Acct. No.</b>	<b>Account Description</b>	<b>Beginning Balance*</b>	<b>Accruals**</b>	<b>Reclass.</b>	<b>Retirements</b>	<b>Gross Salvage</b>	<b>Cost of Removal</b>	<b>Adjustments</b>	<b>Transfers</b>	<b>Ending Balance*</b>
<b>(Continued)</b>										
<b>Cable and Wire Facilities:</b>										
2411	Poles	100,614								100,614
2421	Aerial Cable Metallic	131,323	7,359							138,682
2421	Aerial Cable Fiber	996	103							1,099
2422	Underground Cable Metallic	695,084	18,284							713,368
2422	Underground Cable Fiber	65,700	7,326							73,026
2423	Buried Metallic Cable	12,127,418	1,165,864		94,147					13,199,135
2423	Buried Fiber Cable	700,208	80,740							780,948
2423	Buried Cable Terminal	1,004,983	254,221		3,362					1,255,842
2423	Buried Aire Core Cable	0								0
2441	Conduit Systems	267,123	9,451							276,574
	<b>Total Cable &amp; Wire Facilities</b>	<b>15,093,449</b>	<b>1,543,348</b>	<b>0</b>	<b>97,509</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>16,539,288</b>

**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, 2001**

Acct. No.	Account Description	Beginning Balance*	Accruals**	Reclass.	Retirements	Gross Salvage	Cost of Removal	Adjustments	Transfers	Ending Balance*
<b>(Continued)</b>										
<b>Capital Recovery Schedules:</b>		<b>This schedule should identify each approved capital recovery schedule.</b>								
<b>Subtotal</b>		26,061,385	2,982,494	0	97,509	0	0	0	0	28,946,370
<b>Reserve for Jointly Used Plant allocated to Nonregulated</b>		(	)							(
<b>Accumulated Depr. &amp; Amortization:</b>										
3200	- PHFU									
3300	- Nonoperating	76,994	2,676							79,670
3410	- Capital Lease									
3420	- Leasehold Improve.									
3500	- Intangibles									
3600	- Other	8,508			1224					7,284
<b>Subtotal</b>		85,502	2,676	0	1,224	0	0	0	0	86,954
<b>Grand Total</b>		26,146,887	2,985,170	0	98,733	0	0	0	0	29,033,324
<p><b>Note:</b> * The grand total of beginning and ending balances plus jointly used plant allocated to nonregulated, if any, must agree to the subtotal of Depreciation &amp; Amortization in Schedule B-1, Balance Sheet.</p> <p>** The grand total of accruals plus jointly used plant allocated to nonregulated, if any, must agree with the total Depreciation &amp; Amortization Expense in Schedule I-1, Income Statement.</p>										



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, 2001

Page 2 of 3

Acct. No.	Account Description	Beginning Balance*	Accruals**	Reclass.	Retirements	Gross Salvage	Cost of Removal	Adjustments	Transfers	Ending Balance*
<b>(Continued)</b>										
<b>Cable and Wire Facilities:</b>										
2411	Poles	0								0
2421	Aerial Cable Metallic	0								0
2421	Aerial Cable Fiber	0								0
2422	Underground Cable Metallic	1,339	93							1,432
2422	Underground Cable Fiber	1,541	137							1,678
2423	Buried Metallic Cable	3,950,741	375,395		66,368					4,259,768
2423	Buried Fiber Cable	447,189	41,959							489,148
2423	Buried Cable Terminal	107,012	61,085		1,293					166,804
2423	Buried Aire Core Cable	0								0
2441	Conduit Systems	885	29							914
	Total Cable & Wire Facilities	4,508,707	478,698	0	67,661	0	0	0	0	4,919,744

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, 2001

Page 3 of 3

Acct. No.	Account Description	Beginning Balance*	Accruals**	Reclass.	Retirements	Gross Salvage	Cost of Removal	Adjustments	Transfers	Ending Balance*
(Continued)										
<b>Capital Recovery Schedules:</b>		<b>This schedule should identify each approved capital recovery schedule.</b>								
<i>Subtotal</i>		6,478,977	837,671	0	67,661	0	0	0	0	7,248,987
<b>Reserve for Jointly Used Plant allocated to Nonregulated</b>		( )	( )							( )
<b>Accumulated Depr. &amp; Amortization:</b>										
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
<b>Grand Total</b>		6,478,977	837,671	0	67,661	0	0	0	0	7,248,987
<p><b>Note:</b> * The grand total of beginning and ending balances plus jointly used plant allocated to nonregulated, if any, must agree to the subtotal of Depreciation &amp; Amortization in Schedule B-1, Balance Sheet.</p> <p>** The grand total of accruals plus jointly used plant allocated to nonregulated, if any, must agree with the total Depreciation &amp; Amortization Expense in Schedule I-1, Income Statement.</p>										

**Deferred Charges (Account 1439)**

**Schedule B-5**

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

For the Year Ended **December 31, 2001**

Description of Items	Amount at Year End
Account 1439 - List five largest items	\$
Miscellaneous Deferred Items	42,456
Aggregate of All Other Items	
<b>Total</b>	<b>\$42,456</b>

**Accounts Payable (Account 4010)**

**Schedule B-6**

Name of Creditor	Beg. Balance	Activity During Year		Ending Balance
		Gross Debits	Gross Credits	
Payable to Affiliates	\$	\$	\$	\$
Other Affiliates	0			0
A/P Affiliates netted with A/R Affiliates in account 1190				
<b>Total</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>

<b>Other Accounts Payable (List Ten Largest Items.)</b>	<b>\$</b>
OSP Carriers	(1,224)
AT&T	46,410
BellSouth	20,724
Payroll	93,252
Payroll Withholdings	17,727
E-911 Fees	23,681
Federal Excise Tax	22,001
Sales/Use/Rental Tax	70,449
Dual Party Relay Fee	4,614
Aggregate of All Other Items	2,350,211
<b>Total</b>	<b>\$2,647,845</b>



**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, 2001**

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	\$ 98,616	\$ 699,030	\$	\$	6.00%	\$ 47,859
Rural Telephone Bank	1977	2012/2013	119,798	1,695,788			6.50%	118,014
Rural Telephone Bank	1988	2018/2022	92,064	3,785,031			7.50%	290,782
Rural Elec Admin	various	1999-2006	142,733	267,155			2.00%	8,198
Rural Elec Admin	1983/1986	2018	39,044	969,217			5.00%	50,413
Investment from Affiliates				12,011,689				
Prior Period Accrual adj.								(88,941)
<b>Total</b>			<b>\$492,255</b>	<b>\$19,427,910</b>	<b>\$0</b>	<b>\$0</b>		<b>\$426,325</b>

**Net Deferred Operating Income Taxes (Accts 4100 & 4340)**

Schedule B-8

*Deferred*

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

**For the Year Ended December 31, 2001**

<b>Particulars</b>	<b>Acct. No.</b>	<b>Beginning Balance</b>	<b>Current Year Accrual</b>	<b>Current Year Amort.</b>	<b>Adjust Dr/Cr</b>	<b>Ending Balance</b>
<b>Property Related:</b>		\$	\$	\$	\$	\$
Net Current Op Inc Taxes(Acct 4100)						
Provision for Def Op Inc Taxes-Net						
Federal Income Taxes						
State and Local Income Taxes						
<b>Total Net Current Op Inc Taxes</b>		\$	\$	\$	\$	\$
Net Noncurr Op Inc Taxes(Acct 4340)						
Provision for Def Op Inc Taxes-Net						
Federal Income Taxes		0	39,080			(39,080)
State and Local Income Taxes		0	49,292			(49,292)
<b>Total Net Noncurr Op IT</b>		\$0	\$88,372	\$0	\$	(\$88,372)
<b>Total Property Related Def Op Inc Taxes</b>		\$0	\$88,372	\$0	\$0	(\$88,372)
<b>Nonproperty Related:</b>						
Net Curr Operting Inc Taxes(Acct 4100)						
Provision for Def Op Inc Taxes-Net						
Federal Income Taxes						
State and Local Income Taxes						
<b>Total Net Current Op Inc Taxes</b>		\$	\$	\$	\$	\$
Net Noncurr Op Inc Taxes(Acct 4340)						
Provision for Def Op Inc Taxes-Net						
Federal Income Taxes						
State and Local Income Taxes						
<b>Total Net Noncurr Op Inc Taxes</b>		\$	\$	\$	\$	\$
<b>Total Nonproperty Related Def Op Inc Taxes</b>		\$	\$	\$	\$	\$

**Other Deferred Credits (Account 4360)**  
**Schedule B-9**

*Delete*

**Company: Frontier Communications of the South, Inc.**  
**For the Year Ended December 31, 2001**

Description of Items	Amount at Year End
Account 4360 - List ten largest items	
Price Caps	
Deferred Tax reg Liability	-3
Aggregate of All Other Items	
<b>Total</b>	<b>(\$3)</b>

**Funded Debt Recquired or Retired During the Year**  
**Schedule B-10**

**Company: Frontier Communications of the South, Inc.**  
**For the Year Ended December 31, 2001**

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			
None					
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, 2001**

**Page 1 of 4**

Ref. Sch.	Account No.	Accounts	Amounts (\$)		
			Current Year		Total Company Prior Year
			Total Company	Intrastate	
		<b>OPERATING REVENUES</b>			
	5001	Basic Area	4,028,941	4,028,941	3,625,103
	5002	Extended Area			
	5003	Cellular Mobile			
	5004	Other Mobile Service	28,105	28,105	56,167
	5010	Public Telephone			
	5040	Local Private Line	73,147	73,147	114,021
	5050	Customer Premises	177,712	177,712	307,496
	5060	Other Local Exchange	1,239,155	1,239,155	870,446
	5069	Other Local Ex. Settlements	1,192,478		1,224,392
		<b>Total Local Net. Service</b>	<b>6,739,538</b>	<b>5,547,060</b>	<b>6,197,625</b>
	5081	End User	1,995,036		1,366,647
	5082	Switched Access	2,204,370		3,033,682
	5083	Special Access	633,759		456,545
	5084	State Access	2,976,214	2,976,214	2,789,020
		<b>Total Network Access</b>	<b>7,809,379</b>	<b>2,976,214</b>	<b>7,645,894</b>
	5100	Long Distance Message	641,593	641,593	707,749
	5111	Long Distance Inward			
	5112	Long Distance Outward			
	5121	Subvoice Grade LD Private Net.	29,738	29,738	36,591
	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.	203,175	203,175	109,241
		<b>Total LD Network</b>	<b>874,506</b>	<b>874,506</b>	<b>853,581</b>
	5230	Directory	392,281	392,281	308,495
	5240	Rent			26,426
	5250	Corporate Operations			
	5261	Special Billing Arrangement			
	5262	Customer Operations			
	5263	Plant Operations			
	5264	Other Incidental Regulated Rev.	95,184	95,184	86,522
	5269	Other Revenue Settle.			
	5270	Interstate Billing & Collection	481,214	101,055	267,764
		Intrastate Billing & Collection			296,423
	5301	Uncollectible Revenue-Tele.	(124,892)		(94,172)
	5302	Uncollectible Revenue-Other			
		<b>Total Miscellaneous</b>	<b>843,787</b>	<b>588,520</b>	<b>891,458</b>
		<b>TOTAL OPERATING REVENUES</b>	<b>16,267,210</b>	<b>9,986,300</b>	<b>15,588,558</b>

**INCOME STATEMENT**

**SCHEDULE I-1**

**Total Company**

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

**For the year ended December 31, 2001**

**Page 2 of 4**

Acct. No.	Account	Salaries & Wages	Benefits	Rents	Other Expenses	Current Year Total	Prior Year Total
	<b>Plant Specific Exp.</b>						
6112	Motor Vehicle				0	0	5,741
6113	Aircraft				389	389	2,314
6114	Vehicle					0	0
6115	Garage Work Equip.					0	0
6116	Other Work Equip.		791	236	(1,024)	3	3,739
	<b>Total Network Support</b>	0	791	236	(635)	392	11,794
6121	Land & Building	0	49,369	57,802	46,621	153,792	159,559
6122	Furniture & Artwork				677	677	1,097
6123	Office Equip.				8,987	8,987	9,282
6124	Gen. Purpose Computer		1,327		162,327	163,654	539,091
	<b>Total General Support</b>	0	50,696	57,802	218,612	327,110	709,029
6211	Analog Electronic					0	0
6212	Digital Electronic	0	172,750	44,220	187,056	404,026	319,407
6215	Electro-mechanical					0	0
	<b>Total CO Switching</b>	0	172,750	44,220	187,056	404,026	319,407
6220	Operator Systems					0	0
6231	Radio Systems	0	52,799	16,056	14,182	83,037	78,828
6232	Circuit Equip.	0	43,146	(5,977)	34,318	71,487	68,598
	<b>Total Circuit Equip.</b>	0	95,945	10,079	48,500	154,524	147,426
6311	Station Apparatus					0	0
6341	Large PBX					0	0
6351	Public Tele. Terminal					0	0
6362	Other Terminal Equip.					0	0
	<b>Total Info. Orig/Term</b>					0	0
6411	Poles	0	205	71	401	677	1,133
6421	Aerial Cable	0	4,476	2,044	1,230	7,750	3,859
6422	Underground Cable	0	27,194	14,672	6,772	48,638	40,490
6423	Buried Cable	0	470,434	423,325	86,329	980,088	1,022,785
6424	Submarine Cable					0	0
6425	Deep Sea Cable					0	0
6426	Intrabuilding Network					0	0
6431	Aerial Wire	0	0	0	0	0	2,622
6441	Conduit Systems		800	221	82	1,103	0
	<b>Total Cable &amp; Wire</b>	0	503,109	440,333	94,814	1,038,256	1,070,889
	<b>Total Plant Specific</b>	0	823,291	552,670	548,347	1,924,308	2,258,545
	<b>Plant Nonspecific Exp</b>					0	0
6510	Other Property Plt					0	0
6531	Power				127,545	127,545	113,681
6532	Network Admin.			0	202	202	4,642
6533	Testing	0	375,648	127,754	(283,822)	219,580	198,604
6534	Plant Op. Admin.	0	164,100	59,627	(103,209)	120,518	127,781
6535	Engineering	0	92,780	29,129	(21,644)	100,265	64,056
	<b>Total Network Op.</b>	0	632,528	216,510	(280,928)	568,110	508,764

**INCOME STATEMENT**

**SCHEDULE I-1**

**Total Company**

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

**For the year ended December 31, 2001**

**Page 3 of 4**

<b>Acct. No.</b>	<b>Account</b>	<b>Salaries &amp; Wages</b>	<b>Benefits</b>	<b>Rents</b>	<b>Other Expenses</b>	<b>Current Year Total</b>	<b>Prior Year Total</b>
6540	Access				81,836	81,836	129,891
6561	Depreciation - TPIS				3,190,882	3,190,882	2,774,305
6562	Depreciation - PHFU				0	0	0
6563	Amortization - Tangible				7,421	7,421	6,215
6564	Amortization - Intang.				0	0	0
6565	Amortization - Other				18,840	18,840	18,840
	<b>Total Depr. &amp; Amort.</b>				3,217,143	3,217,143	2,799,360
	<b>Total Plt Nonspecific</b>		632,528	216,510	3,018,051	3,867,089	3,438,015
	<b>Customer Operations</b>						
6611	Product Management				125,153	125,153	66,642
6612	Sales	0	58,939		(10,848)	48,091	30,913
6613	Product Advertising				93,014	93,014	23,412
	<b>Total Marketing</b>	0	58,939		207,319	266,258	120,967
6621	Call Completion				7,656	7,656	8,674
6622	Number Service				242,938	242,938	240,555
6623	Customer Service	0	212,445		828,090	1,040,535	1,086,095
	<b>Total Services</b>	0	212,445		1,078,684	1,291,129	1,335,324
	<b>Total Customer Op</b>	0	271,384		1,286,003	1,557,387	1,456,291
	<b>Corporate Operations</b>						
6711	Executive		120,941		59	121,000	206,324
6712	Planning				0	0	0
6721	Accounting/Finance		6,126		191,214	197,340	263,862
6722	External Relations				68,795	68,795	67,124
6723	Human Resources				29,559	29,559	98,540
6724	Info. Management				343,141	343,141	159,866
6725	Legal				24,298	24,298	27,601
6726	Procurement		20,753		7,650	28,403	19,341
6727	Research/Development				0	0	0
6728	Other Gen. & Admin.	0	376,078		307,751	683,829	781,063
	<b>Total Corporate Op</b>	0	523,898		972,467	1,496,365	1,623,721
	<b>TOTAL OPERATING EXP</b>	0	2,251,101	769,180	5,824,868	8,845,149	8,776,572

# INCOME STATEMENT

## SCHEDULE I-1

**Total Company**

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

**For the year ended December 31, 2001**

**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		565,046
		<b>Other Op. Inc. &amp; Expenses</b>	0	0
	7210	Operating ITC	0	(64,774)
	7220	Operating Federal Income Taxes	2,324,548	2,637,581
	7230	Operating State & Local Income Taxes	563,835	409,738
I-2	7240	Other Operating Taxes	513,531	(725,418)
	7250	Provision for Deferred Op. Taxes-Net	(88,372)	1,152,305
		<b>Total Operating Taxes</b>	3,313,542	3,409,432
		<b>Net Operating Income</b>	4,108,519	3,967,600
	7310	Dividend Income	55	62
	7320	Interest Income	1,386,252	879,566
	7330	Income from Sinking & Other Funds		0
	7340	Allow. for Funds Used During Const.	123,860	52,338
	7350	Gain/Loss from the Disp. of Property		0
	7360	Other Nonoperating Income		0
I-4	7370	Special Charges	(12,732)	(15,752)
		<b>Total Nonop. Income &amp; Exp.</b>	1,497,435	916,214
	7410	Nonop. ITC - Net		
	7420	Nonop. Federal Income Taxes	350,487	
	7430	Nonop. State & Local Income Taxes	69,615	
	7440	Nonop. Other Taxes		
	7450	Prov. for Def. Nonop. Inc. Tax-Net		
		<b>Total Nonop. Taxes</b>	420,102	0
B-7	7510	Interest on Funded Debt	426,324	596,254
	7520	Interest Expense - Capital Leases		
B-7	7530	Amortization of Debt Issuance Exp		
	7540	Other Interest Deductions	105	0
		<b>Total Interest &amp; Related Items</b>	426,429	596,254
I-8	7610	Extraordinary Income Credits		
"	7620	Extraordinary Income Charges		
"	7630	Curr. Inc Tax Effect of Ex. Items-Net		
		<b>Total Extraordinary Items</b>	0	0
	7910	Inc. Effect of Juris. Ratemaking Diff.		
	7990	Nonregulated Net Income	(36,850)	207,243
		<b>NET INCOME</b>	4,722,573	4,494,803

**INCOME STATEMENT  
SCHEDULE I-1**

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

For the year ended December 31, 2001

Page 1 of 4

Ref. Sch.	Account No.	Accounts	Amounts (\$)		
			Current Year		Total Company Prior Year
			Total Company	Intrastate	
<b>OPERATING REVENUES</b>					
	5001	Basic Area	714,436	714,436	667,461
	5002	Extended Area			
	5003	Cellular Mobile			
	5004	Other Mobile Service			
	5010	Public Telephone			
	5040	Local Private Line	5,849	5,849	5,471
	5050	Customer Premises	28,346	28,346	31,795
	5060	Other Local Exchange	152,174	152,174	175,695
	5069	Other Local Ex. Settlements	138,083		433,805
		<b>Total Local Net. Service</b>	<b>1,038,888</b>	<b>900,805</b>	<b>1,314,227</b>
	5081	End User	398,476		258,182
	5082	Switched Access	308,497		492,460
	5083	Special Access	45,005		33,457
	5084	State Access	327,514	327,514	201,004
		<b>Total Network Access</b>	<b>1,079,492</b>	<b>327,514</b>	<b>985,103</b>
	5100	Long Distance Message	(68)	(68)	4,129
	5111	Long Distance Inward			
	5112	Long Distance Outward			
	5121	Subvoice Grade LD Private Net.	4,639	4,639	7,015
	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.	1,086	1,086	
		<b>Total LD Network</b>	<b>5,657</b>	<b>5,657</b>	<b>11,144</b>
	5230	Directory	44,404	44,404	28,404
	5240	Rent	0	0	6,607
	5250	Corporate Operations			
	5261	Special Billing Arrangement			
	5262	Customer Operations	6,106	6,106	5,726
	5263	Plant Operations			
	5264	Other Incidental Regulated Rev.	1,638	1,638	458
	5269	Other Revenue Settle.			
	5270	Interstate Billing & Collection	38,912		46,535
		Intrastate Billing & Collection	10,344	10,344	11,826
	5301	Uncollectible Revenue-Tele.			
	5302	Uncollectible Revenue-Other			
		<b>Total Miscellaneous</b>	<b>101,404</b>	<b>62,492</b>	<b>99,556</b>
		<b>TOTAL OPERATING REVENUES</b>	<b>2,225,441</b>	<b>1,296,468</b>	<b>2,410,030</b>



**INCOME STATEMENT**

**SCHEDULE I-1**

Florida Only

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

For the year ended December 31, 2001

Page 2 of 4

Acct. No.	Account	Salaries & Wages	Benefits	Rents	Other Expenses	Current Year Total	Prior Year Total
	<b>Plant Specific Exp.</b>						
6112	Motor Vehicle		137	27,088	(27,407)	(182)	755
6113	Aircraft				97	97	577
6114	Vehicle					0	0
6115	Garage Work Equip.					0	0
6116	Other Work Equip.		191	57	(2,230)	(1,982)	(914)
	<b>Total Network Support</b>					(2,067)	418
6121	Land & Building		12,298	16,688	1,931	30,917	41,681
6122	Furniture & Artwork				158	158	273
6123	Office Equip.				949	949	2,296
6124	Gen. Purpose Computer			331	38,765	39,096	134,341
	<b>Total General Support</b>	0	12,298	17,019	41,803	71,120	178,591
6211	Analog Electronic					0	75,851
6212	Digital Electronic		29,638	9,461	54,176	93,275	0
6215	Electro-mechanical					0	0
	<b>Total CO Switching</b>	0	29,638	9,461	54,176	93,275	75,851
6220	Operator Systems					0	0
6231	Radio Systems		10,296	3,020	2,946	16,262	18,896
6232	Circuit Equip.		13,034	3,992	5,024	22,050	18,267
	<b>Total Circuit Equip.</b>	0	23,330	7,012	7,970	38,312	37,163
6311	Station Apparatus					0	0
6341	Large PBX					0	0
6351	Public Tele. Terminal					0	0
6362	Other Terminal Equip.					0	0
	<b>Total Info. Orig/Term</b>	0	0	0	0	0	0
6411	Poles					0	0
6421	Aerial Cable					0	0
6422	Underground Cable					0	414
6423	Buried Cable		165,211	176,866	26,670	368,747	316,341
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
	<b>Total Cable &amp; Wire</b>	0	165,211	176,866	26,670	368,747	316,755
	<b>Total Plant Specific</b>	0	230,477	210,358	130,619	569,387	608,778
	<b>Plant Nonspecific Exp</b>						
6510	Other Property Plt				(597)	(597)	0
6531	Power				30,076	30,076	25,308
6532	Network Admin.				50	50	1,157
6533	Testing		2,162	644	42,224	45,030	49,459
6534	Plant Op. Admin.		40,878	14,818	(25,618)	30,078	31,830
6535	Engineering		2,417	1,291	(6,347)	(2,639)	(1,281)
	<b>Total Network Op.</b>	0	45,457	16,753	39,788	101,998	106,473

**INCOME STATEMENT**  
**SCHEDULE I-1**

Florida Only

Company: Frontier Communications of the South, Inc.

For the year ended December 31, 2001

Page 3 of 4

Acct. No.	Account	Salaries & Wages	Benefits	Rents	Other Expenses	Current Year Total	Prior Year Total
6540	Access		(997)		10,388	9,391	33,230
6561	Depreciation - TPIS				907,044	907,044	820,543
6562	Depreciation - PHFU					0	0
6563	Amortization - Tangible				1,847	1,847	1,549
6564	Amortization - Intang.					0	0
6565	Amortization - Other					0	0
	<b>Total Depr. &amp; Amort.</b>				908,891	908,891	822,092
	<b>Total Plt Nonspecific</b>	0	44,460	16,753	959,067	1,020,280	961,795
	<b>Customer Operations</b>						
6611	Product Management				24,704	24,704	16,607
6612	Sales				9,010	9,010	7,701
6613	Product Advertising				23,183	23,183	5,834
	<b>Total Marketing</b>	0	0		56,897	56,897	30,142
6621	Call Completion				1,907	1,907	2,162
6622	Number Service				20,371	20,371	22,410
6623	Customer Service		6,014		245,350	251,364	266,578
	<b>Total Services</b>	0	6,014		267,628	273,642	291,150
	<b>Total Customer Op</b>	0	6,014		324,525	330,539	321,292
	<b>Corporate Operations</b>						
6711	Executive				27,129	27,129	51,435
6712	Planning					0	0
6721	Accounting/Finance				39,303	39,303	65,754
6722	External Relations				21,958	21,958	23,249
6723	Human Resources				6,170	6,170	24,556
6724	Info. Management				70,625	70,625	39,839
6725	Legal				5,903	5,903	6,878
6726	Procurement		312		5,985	6,297	4,820
6727	Research/Development					0	0
6728	Other Gen. & Admin.		93,985		54,115	148,100	146,944
	<b>Total Corporate Op</b>	0	94,297		231,188	325,485	363,475
	<b>TOTAL OPERATING EXP</b>	0	375,248	227,111	1,645,399	2,245,691	2,255,340

# INCOME STATEMENT

## SCHEDULE I-1

Florida Only

Company: Frontier Communications of the South, Inc.

For the year ended December 31, 2001

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
		<b>Other Op. Inc. &amp; Expenses</b>	0	0
	7210	Operating ITC		0
	7220	Operating Federal Income Taxes	(6,342)	
	7230	Operating State & Local Income Taxes	(1,538)	
I-2	7240	Other Operating Taxes	151,501	
	7250	Provision for Deferred Op. Taxes-Net	241	
		<b>Total Operating Taxes</b>	143,862	0
		<b>Net Operating Income</b>	(164,112)	154,691
	7310	Dividend Income		
	7320	Interest Income		
	7330	Income from Sinking & Other Funds		
	7340	Allow. for Funds Used During Const.		
	7350	Gain/Loss from the Disp. of Property		
	7360	Other Nonoperating Income		
I-4	7370	Special Charges		
		<b>Total Nonop. Income &amp; Exp.</b>	0	0
	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		
		<b>Total Nonop. Taxes</b>	0	0
B-7	7510	Interest on Funded Debt		
	7520	Interest Expense - Capital Leases		
B-7	7530	Amortization of Debt Issuance Exp		
	7540	Other Interest Deductions		
		<b>Total Interest &amp; Related Items</b>	0	0
I-8	7610	Extraordinary Income Credits		
"	7620	Extraordinary Income Charges		
"	7630	Curr. Inc Tax Effect of Ex. Items-Net		
		<b>Total Extraordinary Items</b>	0	0
	7910	Inc. Effect of Juris. Ratemaking Diff.		
	7990	Nonregulated Net Income	(12,541)	104,473
		<b>NET INCOME</b>	(176,653)	259,164

**Other Operating Taxes**  
**Schedule I-2**

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

**For the Year Ended December 31, 2001**

Name of Governemnt	Type of Tax						Total
	Property	Gross Receipts	PSC Assess	Intangible	Franchise	Others*	
U.S. Government		14,283	3,069		211,408		228,760
State of Florida	137,217						137,217
State of Alabama	117,047						117,047
Environmental Tax							0
Escambia Co. Occupational Tax							0
Inspection Tax						30,506	30,506
Other							0
Note: * List separately each item in excess of \$500.							
<b>Total</b>	<b>\$254,264</b>	<b>\$14,283</b>	<b>\$3,069</b>	<b>\$0</b>	<b>\$211,408</b>	<b>\$30,506</b>	<b>\$513,530</b>
Charged to Construction							
<b>Net Charged to Account</b>	<b>\$254,264</b>	<b>\$14,283</b>	<b>\$3,069</b>	<b>\$0</b>	<b>\$211,408</b>	<b>\$30,506</b>	<b>\$513,530</b>

**Prepaid Taxes and Tax Accruals (Accts 1300, 4070 & 4080)**

**Schedule I-3**

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

**For the Year Ended December 31, 2001**

Particulars	Beginning Balance			Current Acc.		Paid During Year	Adj. Dr/Cr	Ending Balance Year		
	Pre Taxes Acct 1300	IT-Acc Acct 4070	Other Tax Acct 4080	Acct No	Amount			Pre Taxes Acct 1300	IT-Acc Acct 4070	Other Tax Acct 4080
	\$	\$	\$		\$	\$	\$	\$	\$	\$
FL Gross Receipts			0		0	0				0
AL Gross Receipts			(45,477)		46,058	952				(371)
FED Income Tax		3,132,890			3,915,620	5,568,418			1,480,092	
AL & FL Inc Tax		240,589			692,311	606,599			326,301	
Property Taxes			217,142		635,873	681,164				171,851
Unemployment			0		31,976	31,976				0
Business License			14,872		31,399	31,853				14,418
FICA Taxes			10,775		356,637	357,654				9,758
Franchise Tax			0		550,245	381,118				169,127
	\$0	\$3,373,479	\$197,312		\$6,260,119	\$7,659,734	\$0	\$0	\$1,806,393	\$364,783

**Special Charges (Account 7370)**

**Schedule I-4**

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

**For the Year Ended December 31, 2001**

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	(10,250)
Charitable, Social or Other Community Welfare	(1,432)
Legislative	(1,050)
Others	
Aggregate of all other items	
<b>Total</b>	<b>(\$12,732)</b>

**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, 2001**

Name of Recipient	Nature of Services	Acct No.	Amount of Payment
Crowe Brothers Construction	Construction Labor	various	156,220
Ditch Witch of Mobile	Construction Labor	6116	58,506
Emergency Systems Services	Repair	6116	25,971
National Linen Service	Laundry	6534	0
Sellers Electric Service	Electrical Work	6121	120

**Membership Fees and Dues**  
**Schedule I-6**

Company: Frontier Communications of the South, Inc.  
For the Year Ended December 31, 2001

Particulars	Account	Amount
<b>Expenditures Charged to Operating Expenses</b>		\$
Membership in:		
Association of Telecommunications Companies	6728	22,188
Trade, Technical and Professional Associations	6728	None
Other Organizations (Specify Type):		
<b>Total</b>		<b>22,188</b>

**Advertising**  
**Schedule I-7**

Company: Frontier Communications of the South, Inc.  
For the Year Ended December 31, 2001

Account Title	Amount During the Year
Operating Expenses	\$
6613 Product Advertising	93,014
6722 External Relations	68,795
All other accounts used to record expenses of \$10,000 or more.	
<b>Total</b>	<b>161,809</b>

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

Company: Frontier Communications of the South, Inc.  
For the Year Ended December 31, 2001

Particulars	Credit Amounts	Debit Amounts	Tax Effect Included in	
			Acct 7630	Acct 7640
None				
<b>Total</b>	\$	\$	\$	\$

**Outside Plant Statistics**

**Schedule S-1**

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

**For the Year Ended December 31, 2001**

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	1,509	1,552	96	9,063	0	12,220
FLORIDA	325	48	16	4,272	0	4,661

**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	1,501,847	1,467,946	350,474	3,320,266	52,627,859	24,269,576	76,897,435
FLORIDA	N/A	192,258	119,996	42,025	354,278	13,682,138	4,061,274	17,743,412
<b>Total</b>	N/A	1,694,104	1,587,941	392,499	3,674,544	66,309,997	28,330,850	94,640,847



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

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

**For the Year Ended December 31, 2001**

(a)	(b)	(c)	(d)
Accounts	Intrastate Revenues Per Sch. I-1	Intrastate Revenues Per RAF Return	Difference (b) - (c)
Local Service (5001 - 5069)	1,038,888	900,806	138,082
End User (5081)	0		0
Switched Access (5082)	0		0
Special Access (5083)	0		0
State Access (5084)	327,514	327,514	0
Long Distance (5100 - 5169)	5,657	5,387	270
Miscellaneous (5230 - 5270)	62,492	62,493	(1)
<b>Total</b>	<b>1,434,551</b>	<b>1,296,200</b>	<b>138,351</b>

**Explanations:**

- (1) Universal Service Fund, Account #301-5069-190, in the amount of \$138,082, is not subject to the PSC Assessment Fee.
- (2) Subvoice Grade LD Private Net. Revenue account 5121 amount was transposed in RAF. Correct amount to be reflected is \$4,639 vs \$4,369, difference of \$270.

**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).

**Reconciliation of Reported NI with Taxable Income  
for Federal Income Taxes  
Schedule Z-2**

**Company: Frontier Communications of the South, Inc.  
For the Year Ended December 31, 2001**

	<b>Amount</b>
Net Income for the Year	\$4,722,573
Additions:	
Federal	2,675,035
Depreciation & Amortization	3,217,143
Other (Specify)	20,055
Deductions:	
Accelerated Tax Depreciation	2,991,849
Other (Specify)	
Taxable Income - Federal	\$7,642,957
Tax @ applicable tax rate(s)	2675035
<b>Note:</b>	
a. Amount of Depreciation Per Books	\$
b. Amount of Depreciation (Tax Basis)	\$

**Reconciliation of Reported NI with Taxable Income  
for State Income Taxes**

**Schedule Z-3**

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

**For the Year Ended December 31, 2001**

	<b>Amount</b>
Net Income for the Year	\$4,722,573
Additions:	
Federal & State Taxes	3,220,113
Depreciation & Amortization	3,217,143
Other (Specify)	1,577,405
Deductions:	
Accelerated Tax Depreciation	2,991,849
Other (Specify)	
Taxable Income - State	\$9,745,385
Tax @ 6.5%	633,450
Note:	
a. Amount of Depreciation Per Books	\$
b. Amount of Depreciation (Tax Basis)	\$

**Compensation of Officers**  
**Schedule Z-4**

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

**For the Year Ended December 31, 2001**

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, 2001**

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, 2001**

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.

<b>Name of Officer or Director</b>	<b>Name and Address of Affiliated Entity</b>	<b>Amount</b>	<b>Identification of Product or Service</b>
NONE			

**Analysis of Directory Advertising Operations**  
**Schedule Z-7**

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

**For the Year Ended December 31, 2001**

Items	Consolidated (f) Amount	Amount Per Books
1. Revenues (Account 5230) (e)	44,404	44,404
2. Local		
3. National		
4. Sales		
5. Commissions		
6. Other		
7. Total (line 2 thru 6)	44,404	44,404
8. Expenses (Account 6622) (e)	20,371	20,371
9. Printing		
10. Commissions		
11. Deliver		
12. Salvage		
13. Other		
14. Total (line 9 thru 13)	20,371	20,371
15. Gross Profit (Line 7 minus 14)	24,033	24,033
16. Gross Profit 1982 (a)	8,830	8,830
17. Customer Growth Factor (b)	2.08	2.08
18. CPI-U Factor (c)	1.84	1.84
19. Adjusted 1982 (L16 x L17 x L18)	33,867	33,867
20. Nonregulated (d)	7,931	7,931

**Footnotes:**

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

$$(b) \frac{\text{Average Current Year Access Lines}}{\text{Average 1982 Access Lines Per Rule 25-4.0405}} = \frac{4,749}{2,279} = 2.08$$

$$(c) \frac{\text{Annual Average CPI-U for Current Year}}{\text{Annual Average CPI-U for 1982}} = \frac{177.6}{96.5} = 1.84$$

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

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

(f) 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, 2001

<b>(a)</b> <b>Classification</b>	<b>(b)</b> <b>Average Number</b>
1. Residence Lines (R-1, 2, 4, etc.)	4,295
2. Business Lines (B-1, 2, 4, etc.)	338
3. Centrex Lines	27
4. PBX Trunks	30
5. Key System Lines	40
6. Subtotal (Line 1 thru Line 5)	4,730
7. Teletypewriter Lines	
8. Foreign Exchange Lines	
9. Service Telephone Lines	
10. Other Lines	20
11. Total (Line 6 thru Line 10)	4,749

**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, 2001**

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

Effective  
Date

**Please See Attached list for affiliated companies within Citizens Communications Company**

**Organization charts for the entire Citizens Communications Company are not available at this time.**

***New or Amended Contracts with Affiliated Companies***  
***Schedule Z-10***

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

***For the Year Ended December 31, 2001***

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, 2001**

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 a 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	\$14,737,862
Frontier Communications of Fairmount, Inc.	Region Admin. Support Services	RUS Service Contract 5/11/92	S	Various	\$2,421,316
Frontier Communications of Mississippi, Inc.	Region Admin. Support Services	RUS Service Contract 5/11/92	S	Various	\$2,346,339
Frontier Communications of Alabama, Inc.	Region Admin. Support Services	RUS Service Contract 5/11/92	S	Various	\$5,122,012
Frontier Communications of Lamar County, Inc.	Region Admin. Support Services	RUS Service Contract 5/11/92	S	Various	\$1,706,053
Frontier Communications of Alabama, Inc.	Materials & Supplies Installation & Repair Svcs.	RUS Service Contract 5/11/92	P	Various	\$4,427,461
Frontier Communications of Minnesota, Inc.	LAN Support, off hour repairs & alarm monitoring	N/A	P	Various	\$322,466
Frontier Information Technologies	Data Processing Services		P	Various	\$122,085
Frontier Information Services, Inc.	Directory Services	2/18/94	P	Various	\$95,187
Citizens Communicaitons Company	Corporate Administration & Support Services	AI-14 6/29/01	P	Various	\$150,639
Frontier Telephone of Rochester	Corporate Administration & Support Services		P	Various	\$1,242,045
Frontier Communications of New York, Inc.	Call Center Support	N/A	P	Various	\$186,906

**Citizens Communications Company**  
Subsidiary List

Citizens Business Services Company  
Citizens Cable Company  
    Subsidiary of Citizens Cable Company:  
        NCC Systems, Inc.  
Citizens Capital Ventures Corp.  
Citizens Consumers Services, Inc.  
Citizens Directory Services Company, Inc.  
Citizens Directory Services Company L.L.C.  
Citizens International Management Services Company  
Citizens Lake Water Company  
Citizens Mohave Cellular Company  
Citizens NEWCOM Company  
Citizens NEWTEL Company  
Citizens Public Works Service Company of Arizona  
Citizens Resources Company  
Citizens Solutions Company  
Citizens Southwestern Capital Corporation  
Citizens Telecommunications Company  
Citizens Telecommunications Company of California, Inc.  
Citizens Telecommunications Company of Colorado  
Citizens Telecommunications Company of Idaho  
Citizens Telecommunications Company of Illinois  
Citizens Telecommunications Company of Iowa  
Citizens Telecommunications Company of Iowa LLC  
Citizens Telecommunications Company of Minnesota, Inc.  
Citizens Telecommunications Company of Montana  
Citizens Telecommunications Company of Nebraska  
Citizens Telecommunications Company of Nebraska LLC  
Citizens Telecommunications Company of Nevada  
Citizens Telecommunications Company of New York, Inc.  
Citizens Telecommunications Company of North Dakota  
Citizens Telecommunications Company of Oregon  
Citizens Telecommunications Company of Tennessee LLC  
Citizens Telecommunications Company of the Golden State  
Citizens Telecommunications Company of the Volunteer State LLC  
Citizens Telecommunications Company of the White Mountains, Inc.  
Citizens Telecommunications Company of Tuolumne  
Citizens Telecommunications Company of Utah  
Citizens Telecommunications Company of Virginia  
Citizens Telecommunications Company of West Virginia  
Citizens Telecommunications Company of Wyoming  
Citizens Telecommunications Company of Wyoming LLC

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Citizens Telecom Services Company LLC  
 Citizens Utilities Company of California  
 Citizens Utilities Company of Illinois  
 Citizens Utilities Company of Ohio  
 Citizens Utilities Rural Company, Inc.  
 Citizens Utilities Water Company of Pennsylvania  
 Citizens Water Resources Company  
 Citizens Water Resources Company of Arizona  
 Citizens Water Services Company of Arizona  
 Conference-Call USA, Inc.  
 CTC of Colorado LLC  
 CTC Green Company, Inc.  
 CU CapitalCorp  
     Subsidiary of CU CapitalCorp:  
         Electric Lightwave, Inc.<sup>1</sup>  
 CU Wireless Management L.L.C.  
 Flowing Wells, Inc.  
 Frontier Cellular of Alabama, Inc.<sup>2</sup>  
 Frontier Communications of AuSable Valley, Inc.  
 Frontier Communications of New York, Inc.  
 Frontier Communications of Rochester, Inc.  
 Frontier Communications of Seneca-Gorham, Inc.  
 Frontier Communications of Sylvan Lake, Inc.  
 Frontier Subsidiary Telco Inc.  
     Subsidiary of Frontier Subsidiary Telco Inc.:  
         Frontier Cable of Mississippi, Inc.  
         Frontier Communications – Midland, Inc  
         Frontier Communications – Prairie, Inc.  
         Frontier Communications – Schuyler, Inc.  
         Subsidiaries of Frontier Communications – Schuyler, Inc.:  
             Schuyler Cellular, Inc.  
         Frontier Communications – St. Croix, Inc.  
         Subsidiaries of Frontier Communications – St. Croix, Inc.:  
             Frontier Cable of Wisconsin, Inc.  
         Frontier Communications of Alabama, Inc.  
         Frontier Communications of America, Inc.  
         Frontier Communications of Breezewood, Inc.  
         Frontier Communications of Canton, Inc.  
         Frontier Communications of DePue, Inc.  
         Subsidiaries of Frontier Communications of DePue, Inc.:  
             DePue Communications, Inc.  
         Frontier Communications of Fairmount, Inc.

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<sup>1</sup> Economic interest 85.66%, voting interest 97.87%.

<sup>2</sup> Owned by: Frontier Communications of the South, Inc.; Frontier Communications of Alabama, Inc.; and Frontier Communications of Lamar County, Inc.

Subsidiaries of Frontier Communications of Fairmount, Inc.:  
Fairmount Cellular, Inc.  
Frontier Communications of Georgia, Inc.  
Frontier Communications of Illinois, Inc.  
Frontier Communications of Indiana, Inc.  
Frontier Communications of Iowa, Inc.  
Frontier Communications of Lakeside, Inc.  
Frontier Communications of Lakewood, Inc.  
Frontier Communications of Lamar County, Inc.  
Frontier Communications of Michigan, Inc.  
Frontier Communications of Minnesota, Inc.  
Frontier Communications of Mississippi, Inc.  
Frontier Communications of Mondovi, Inc.  
Frontier Communications of Mt. Pulaski, Inc.  
Frontier Communications of Orion, Inc.  
Subsidiaries of Frontier Communications of Orion, Inc.:  
O.T. Cellular Telephone Company.  
Frontier Communications of Oswayo River, Inc.  
Frontier Communications of Pennsylvania, Inc.  
Frontier Communications of the South, Inc.  
Frontier Communications of Thorntown, Inc.  
Subsidiaries of Frontier Communications of Thorntown, Inc.:  
Frontier Cable of Indiana, Inc.  
Frontier Communications of Viroqua, Inc.  
Frontier Communications of Wisconsin, Inc.  
Frontier InfoServices, Inc.  
Frontier TechServ, Inc.  
Frontier Telephone of Rochester, Inc.  
Havasu Water Company, Inc.  
LGS Natural Gas Company  
Navajo Communications Company, Inc.  
Ogden Telephone Company  
Subsidiaries of Ogden Telephone Company:  
NewOp Communications Corporation  
Phone Trends, Inc.  
Rhineland Telecommunications, Inc.  
Subsidiaries of Rhineland Telecommunications, Inc.:  
New North Telecommunications, Inc.  
Rhineland Telephone Company  
Subsidiaries of Rhineland Telephone Company:  
Rib Lake Cellular for Wisconsin RSA #3, Inc.  
Rib Lake Telecom, Inc.  
Sun City Sewer Company  
Sun City Water Company  
Sun City West Utilities Company  
Tubac Valley Water Company, Inc.

*LLC Members are:*

Citizens Communications Company  
Citizens Telecommunications Company

*Sole LLC Member of CTC of Colorado LLC*

*Sole LLC Member of Citizens Telecommunications Company of Iowa LLC*

*Sole LLC Member of Citizens Telecommunications Company of Nebraska LLC*

*Sole LLC Member of Citizens Telecommunications Company of Wyoming LLC*

Citizens Communications Company

*Sole LLC Member of Citizens Telecom Services Company L.L.C.*

Citizens NEWTEL Company

Citizens Communications Company is a Partner in the following partnerships:

Citizens Utilities Capital L.P. (EPPICS)

Mohave Cellular Limited Partnership

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