

OFFICIAL COPY
DIVISION OF
REGULATORY SERVICES

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, 2003

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

Name:	Christopher S. Ballone	Title:	Analyst - Regulatory Rept'g & Compliance
Address:	180 South Clinton Avenue	City:	Rochester
		State:	New York
Telephone No.:	(585) 777 - 4610		

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, 2003** to **December 31, 2003**, 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 or her official duty shall be guilty of a misdemeanor of the second degree, punishable as provided in s. 775.082 and s. 775.083.

May 29, 2004

Signature

Date

Gregg C. Sayre

Assistant Secretary

Name

Title

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Identity of Respondent

Schedule A-1

Company: Frontier Communications of the South, Inc.

For the Year Ended December 31, 2003

Immediately following these instructions insert the several numbers 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.

1. Frontier Communications of the South, Inc.
2. January 1, 1947 in the State of Alabama

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):
 - (b) The name and address of the directly controlling organization or person (Give names and addresses of all organizations or persons involved if control was joint.):
 - (c) The means by which control was held (For example, through ownership of voting securities; through common directors, officers or stockholders through voting trusts; etc.)
 - (d) The extent of control:
2. See Schedule Z-9 for an updated organizational chart.

- 1a. Sole
- 1b. Citizens Communications Company
3 High Ridge Park
Stamford, CT 06905

Board of Directors and General Officers

Schedule A-3

Name of Director or Officer and Address (City and State)	Title & Dept. over Which Jurisdiction is Exercised	Director's Fees
John H. Casey, III	Director	
Scott N. Schneider	Director	
Leonard Tow	Director	
Scott N. Schneider	Chairman	
John H. Casey, III	President and Chief Operating Officer	
Donald B. Armour	Vice President and Treasurer	
Jerry Elliott	Vice President and Chief Financial Officer	
David P. Frezza	Vice President, Engineering	
Edward O. Kipperman	Vice President, Tax	
Robert J. Larson	Vice President and Chief Accounting Officer	
Randall Lis	Vice President, Administration	
Michael A. Zarrella	Vice President	
L. Russell Mitten	General Counsel and Secretary	
Virginia L. Coogle	Assistant Secretary	
Gregg C. Sayre	Assistant Secretary	

Stockholders

Schedule A-4

Company: Frontier Communications of the South, Inc.

For the Year Ended December 31, 2003

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. 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.

Name and Address (City and State) of Stockholder	Class of Stock	Shares Held
Citizens Communications Company 3 High Ridge Park Stamford, CT 06905	Common	5,000

Important Changes During the Year

Schedule A-5

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

1. 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.
2. Give information on any changes in accounting standards that have occurred during the year.

1. Not Applicable
2. Not Applicable

BALANCE SHEET

Schedule B-1

Company: Frontier Communications of the South, Inc.

For the Year Ended December 31, 2003

Page 1 of 2

Ref. Sch.	Account No.	Accounts	Amounts (\$)	
			Beginning of Year	End of Year
		Current Assets		
	1130	Cash	25,720	(27,879)
	1140	Special Cash Deposits	-	-
	1150	Working Cash Advance	1,505	1,075
	1160	Temporary Investments	-	-
	1180	Telecom. Accounts Receivable	420,960	399,010
	1181	Telecom. Accounts Receivable Allowance	(5,198)	(10,918)
	1190	Other Accounts Receivable	7,841,468	(2,646,138)
	1191	Accounts Receivable Allowance-Other	(17,477)	(8,543)
	1200	Notes Receivable	-	-
	1201	Notes Receivable Allowance	-	-
	1210	Interest and Dividends Receivable	-	-
	1220	Material and Supplies	11,787	6,847
	1290	Prepaid Rents	-	-
	1300	Prepaid Taxes	28,574	-
	1310	Prepaid Insurance	-	-
	1320	Prepaid Directory Expenses	-	-
	1330	Other Prepayments	8,984	13,460
	1350	Other Current Assets	-	-
		Total Current Assets	\$ 8,316,324	\$ (2,273,087)
		Noncurrent Assets		
	1401	Investments in Affiliated Co.	4,114,707	2,570,923
	1402	Investments in Nonaffiliated Co.	-	-
	1406	Non Regulated Investments	-	(530,570)
B-4	1407	Unamortized Debt Issuance Expense	-	-
	1408	Sinking Funds	-	-
	1410	Other Noncurrent Assets	-	410
	1438	Deferred Maintenance & Retirements	(0)	(0)
	1439	Deferred Charges	9,939	8,423
	1500	Other Jurisdictional Assets - Net	-	77,668
		Total Noncurrent Assets	\$ 4,124,646	\$ 2,126,854
		Telephone Plant in Service		
B-2	2001	Telecom. Plant in Service	14,737,333	21,589,282
	2002	Property Held for Future Use	-	-
	2003	Plant under Construction	258,663	341,222
	2005	Plant Adjustment	-	560,729
	2006	Nonoperating Plant	-	-
	2007	Goodwill	-	7,498,740
		Subtotal	\$ 14,995,996	\$ 29,989,972
		Less:		
B-3	3100	Acc. Depreciation	7,641,848	8,566,301
"	3200	Acc. Depreciation-Held for Future Use	-	-
"	3300	Acc. Depreciation-Nonoperating	-	-
"	3410	Acc. Amort. - Capitalized Leases	-	-
"	3420	Acc. Amort. - Leasehold Improvements	-	-
"	3500	Acc. Amort. - Intangible	-	1,828,649
"	3600	Acc. Amort. - Other	1,419	596,531
		Subtotal	\$ 7,643,267	\$ 10,991,480
		Net Telephone Plant in Service	\$ 7,352,729	\$ 18,998,492
		TOTAL ASSETS	\$ 19,793,699	\$ 18,852,259

BALANCE SHEET

Schedule B-1

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

For the Year Ended December 31, 2003

Page 2 of 2

Ref. Sch.	Account No.	Accounts	Amounts (\$)	
			Beginning of Year	End of Year
		<i>Current Liabilities</i>		
	4010	Accounts Payable	259,110	272,499
	4020	Notes Payable	-	-
	4030	Advanced Billing and Payments	144,651	140,085
	4040	Customers' Deposits	-	-
B-4	4050	Current Maturities - Long Term	-	-
	4060	Current Maturities - Capital Leases	-	-
	4070	Income Taxes - Accrued	-	-
	4080	Other Taxes - Accrued	-	67,932
	4100	Net Current Deferred Op. Income Taxes	-	-
	4110	Net Current Deferred Nonop. Income Taxes	-	-
	4120	Other Accrued Liabilities	-	-
	4130	Other Current Liabilities	984	2,552
		<i>Total Current Liabilities</i>	\$ 404,745	\$ 483,068
		<i>Long-Term Debt</i>		
B-4	4210	Funded Debt	-	-
"	4220	Premium on Long-Term Debt	-	-
"	4230	Discount on Long-Term Debt	-	-
	4240	Reacquired Debt	-	-
	4250	Obligations under Capital Leases	-	-
B-4	4260	Advanced from Affiliated Companies	4,571,559	3,226,688
"	4270	Other Long-Term Debt	-	-
		<i>Total Long-Term Debt</i>	\$ 4,571,559	\$ 3,226,688
		<i>Other Liabilities and Deferred Credits</i>		
	4310	Other Long-Term Liabilities	802,276	161,072
	4320	Unamortized Operating ITC - Net	-	-
	4330	Unamortized Nonoperating ITC - Net	-	-
	4340	Net Noncur. Def. Oper. Income Taxes	486,091	429,748
	4350	Net Noncur. Def. Nonoper. Inc. Taxes	10,344	1,350,479
	4360	Other Deferred Credits	0	-
	4370	Other Juris. Liab. & Def. Credits	-	-
		<i>Total Other Liab. & Def. Credits</i>	\$ 1,298,712	\$ 1,941,298
		<i>Stockholder's Equity</i>		
	4510	Capital Stock	-	-
	4520	Additional Paid-in Capital	9,680,076	9,157,942
	4530	Treasury Stock	-	-
	4540	Other Capital	-	-
	4550	Retained Earnings	3,838,607	4,043,262
		<i>Total Stockholder's Equity</i>	\$ 13,518,683	\$ 13,201,203
		<i>TOTAL LIABILITIES AND EQUITY</i>	\$ 19,793,699	\$ 18,852,258

Annual Status Report
Analysis of Plant in Service Accounts
Schedule B-2

Company: Frontier Communications of the South, Inc.
For the Year Ended December 31, 2003

Acct. No.	Account Description	Depr. Rate	Beginning Balance*	Additions	Retirements	Reclass.	Adjustments	Transfers	Ending Balance*
Cable and Wire Facilities									
2411	Poles		827	11	(3)		(8)		827
2421	Aerial Cable Metallic		-	-	-		-	-	-
2421	Aerial Cable Fiber		-	-	-		-	-	-
2422	Underground Cable Metallic		3,208	-	-		381	-	3,589
2422	Underground Cable Fiber		715	-	-		(0)	-	715
2423	Buried Metallic Cable		7,460,624	225,309	(32,872)		(1,351,247)	1,462,948	7,764,762
2423	Buried Fiber Cable		678,656	1,707,426	(43,044)		10,161	-	2,353,199
2423	Buried Cable Terminal		1,462,948	-	-		-	(1,462,948)	-
2423	Buried Air Cove Cable		-	-	-		-	-	-
2441	Conduit Systems		1,709	-	-		-	0	1,709
	Total Cable and Wire Facilities		\$ 9,608,687	\$ 1,932,745	\$ (75,918)		\$ (1,340,713)	\$ (0)	10,124,801
Capital Recovery Schedules: This schedule should identify each approved capital recovery schedule.									
Jointly Used Plant Allocated to Non Regulated									
<i>Amortizable Assets:</i>									
2681	Capital Leases		-	-	-		-	-	-
2682	Leasehold Improve.		-	-	-		-	-	-
2690	Intangibles		-	6,309,470	-		-	-	6,309,470
	Total Balances		\$ 14,737,333	\$ 8,433,300	\$ (20,269)		\$ (1,561,082)	\$ (0)	\$ 21,589,282
Note: * The total beginning and ending balances plus jointly used plant allocated to non regulated, if any, must agree to acct. 2001, Plant in Service, in Schedule B-1, Balance Sheet.									

Annual Status Report
Analysis of Accumulated Depreciation & Amortization
Schedule B-3

Company: Frontier Communications of the South, Inc.
For the Year Ended December 31, 2003

Page 2 of 2

Acct. No.	Account Description	Beginning Balance*	Accruals**	Reclass.	Retirements	Gross Salvage	Cost of Removal	Adjustments	Transfers	Ending Balance*
Cable and Wire Facilities										
3411	Poles	24,080	42	-	(83)	-	-	626	-	24,664
3421	Aerial Cable Metallic	34,105	1,804	-	-	-	-	886	-	36,795
3421	Aerial Cable Fiber	289	25	-	-	-	-	7	-	321
3422	Underground Cable Metallic	171,089	6,993	-	-	-	-	4,441	-	182,523
3422	Underground Cable Fiber	19,281	788	-	-	-	-	500	-	20,570
3423	Buried Metallic Cable	3,373,857	317,456	-	(23,653)	-	(4)	87,577	-	3,755,240
3423	Buried Fiber Cable	204,266	85,122	-	(30,973)	-	-	14,906	369,934	643,255
3423	Buried Cable Terminal	369,934	-	-	-	-	-	-	(369,934)	-
3423	Buried Air Cove Cable	-	-	-	-	-	-	-	-	-
3441	Conduit Systems	68,633	2,327	-	-	-	-	1,782	-	72,742
	Total Cable and Wire Facilities	\$ 4,265,533	\$ 414,558	\$ -	\$ (54,709)	\$ -	\$ (4)	\$ 110,724	\$ -	\$ 4,736,110
Capital Recovery Schedules: This schedule should identify each approved capital recovery schedule.										
	<i>Subtotal</i>	\$ 7,641,848	\$ 711,943	\$ -	\$ (128,858)	\$ -	\$ (4)	\$ 341,363	\$ -	\$ 8,566,301
Reserve for Jointly Used Plant Allocated to Non Regulated										
<i>Accumulated Depr. & Amortization:</i>										
3200	PHFU	-	-	-	-	-	-	-	-	-
3300	Nonoperating	-	-	-	-	-	-	-	-	-
3410	Capital Lease	-	-	-	-	-	-	-	-	-
3420	Leasehold Improve.	-	-	-	-	-	-	-	-	-
3500	Intangibles	-	1,828,649	-	-	-	-	-	-	1,828,649
3600	Other	1,419	595,355	-	-	-	-	(243)	-	596,531
	<i>Subtotal</i>	\$ 1,419	\$ 2,424,004	\$ -	\$ -	\$ -	\$ -	\$ (243)	\$ -	\$ 2,425,180
	Total Balances	\$ 7,643,267	\$ 3,135,948	\$ -	\$ (128,858)	\$ -	\$ (4)	\$ 341,120	\$ -	\$ 10,991,480

Note: * The grand total of beginning and ending balances plus jointly used plant allocated to non regulated, 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 non regulated, if any, must agree with the total Depreciation & Amortization Expense in Schedule I-1, Income Statement.

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

Schedule B-4

Company: Frontier Communications of the South, Inc.

For the Year Ended December 31, 2003

Description of Obligation	Nominal Date of Issue	Date of Maturity	Accts 4050		Accts 4210, 4260 & 4270		Unamortized Prem or Disc 4220 & 4230		Unamortized Debt Iss Exp Acct 1407		Stated Rate	Int. Acc. During the Year
Investments in Affiliates			\$ -	\$ -	\$ 3,226,688	\$ -	\$ -	\$ -	\$ -			\$ -
Totals			\$ -	\$ -	\$ 3,226,688	\$ -	\$ -	\$ -	\$ -			\$ -

Funded Debt Reacquired or Retired During the Year

Schedule B-5

Description of Security	Reacquired During Year		Retired During Year Book/Face Amount	Effective Date of Call (if any)	Unamortized Discount or (Premium) Acct & Amt	Redemption Premium or (Discount) Acct & Amt	Reacquisition or Redemp Expense Acct & Amt
	Reacquisition Cost Per \$100 of Debt	Book/Face Amount					
Remarks							

INCOME STATEMENT

Schedule I-1

Company: Frontier Communications of the South, Inc.

For the Year Ended December 31, 2003

Page 1 of 4

Account No.	Accounts	Amounts (\$)		
		Current Year		Total Company Prior Year
		Total Company	Intrastate	
	OPERATING REVENUES			
5001	Basic Area	732,985	732,985	711,346
5002	Extended Area	-	-	-
5003	Cellular Mobile	-	-	-
5004	Other Mobile Service	-	-	-
5010	Public Telephone	-	-	-
5040	Local Private Line	17,682	17,682	5,165
5050	Customer Premises	33,843	33,843	33,702
5060	Other Local Exchange	409,831	409,831	390,364
5069	Other Local Ex. Settlements	52,177	-	334,280
	Total Local Network Service	\$ 1,246,518	\$ 1,194,341	\$ 1,474,857
5081	End User	521,221	-	501,109
5082	Switched Access	431,691	-	370,228
5083	Special Access	184,752	-	158,172
5084	State Access	275,247	275,247	314,162
	Total Network Access	\$ 1,412,910	\$ 275,247	\$ 1,343,671
5100	Long Distance Message	1	1	-
5110	Unidirectional Long Distance	-	-	-
5120	Long Distance Private Network	4,129	4,129	4,650
5160	Other LD Revenue	-	-	-
5169	Other LD Revenue Settle.	34,319	34,319	17,578
	Total LD Network	\$ 38,448	\$ 38,448	\$ 22,228
5230	Directory	56,764	56,764	54,266
5240	Rent	-	-	-
5250	Corporate Operations	-	-	-
5261	Special Billing Arrangement	6,741	6,741	-
5262	Customer Operations	-	-	6,741
5263	Plant Operations	-	-	-
5264	Other Incidental Regulated Rev.	20,096	20,096	21,484
5269	Other Revenue Settle.	-	-	-
5270	Interstate Billing & Collection	58,905	-	58,008
5270	Intrastate Billing & Collection	51,866	51,866	44,742
5301	Uncollectible Revenue-Tele.	(9,045)	-	(110)
5302	Uncollectible Revenue-Other	-	-	-
	Total Miscellaneous	\$ 185,326	\$ 135,466	\$ 185,130
	TOTAL OPERATING REVENUES	\$ 2,883,203	\$ 1,643,502	\$ 3,025,886

INCOME STATEMENT

Schedule I-1

Company: Frontier Communications of the South, Inc.

For the Year Ended December 31, 2003

Page 2 of 4

Acct. No.	Account	Current Year Total	Prior Year Total
	<i>Plant Specific Expense</i>		
6112	Motor Vehicle	4	2
6113	Aircraft	-	-
6114	Vehicle	-	-
6115	Garage Work Equipment	-	-
6116	Other Work Equipment	-	3
	<i>Total Network Support</i>	\$ 4	\$ 5
6121	Land & Building	38,685	35,278
6122	Furniture & Artwork	39	146
6123	Office Equipment	4,283	1,606
6124	Gen. Purpose Computer	116,077	81,355
	<i>Total General Support</i>	\$ 159,083	\$ 118,385
6211	Analog Electronic	-	-
6212	Digital Electronic	52,981	44,771
6215	Electromechanical	-	-
	<i>Total CO Switching</i>	\$ 52,981	\$ 44,771
6220	Operator Systems	-	-
6231	Radio Systems	-	3,187
6232	Circuit Equipment	7,215	6,078
	<i>Total Circuit Equipment</i>	\$ 7,215	\$ 9,265
6310	Information Orig./Term.	-	-
	<i>Total Information Orig/Term</i>	\$ -	\$ -
6411	Poles	-	-
6421	Aerial Cable	328	-
6422	Underground Cable	-	-
6423	Buried Cable	212,297	186,510
6424	Submarine Cable	-	-
6425	Deep Sea Cable	-	-
6426	Intrabuilding Network	-	-
6431	Aerial Wire	-	-
6441	Conduit Systems	-	-
	<i>Total Cable & Wire</i>	\$ 212,626	\$ 186,510
	<i>Total Plant Specific</i>	\$ 431,909	\$ 358,936
	<i>Plant Nonspecific Expense</i>		
6510	Other Property Plant and Equipment	26	(35,328)
6531	Power	41,495	31,640
6532	Network Administration	100,825	24,126
6533	Testing	47,988	66,011
6534	Plant Operations Administration	9,584	25,982
6535	Engineering	14,781	15,790
	<i>Total Network Operations</i>	\$ 214,699	\$ 128,222

INCOME STATEMENT

Schedule I-1

Company: Frontier Communications of the South, Inc.

For the Year Ended December 31, 2003

Page 3 of 4

Acct. No.	Account	Current Year Total	Prior Year Total
6540	Access	6,807	5,244
6561	Depreciation - TPIS	74,136	164,012
6562	Depreciation - PHFU	-	-
6563	Amortization - Tangible	4,707	4,591
6564	Amortization - Intangible	-	-
6565	Amortization - Other	-	634
	Total Depreciation & Amortization	\$ 78,842	\$ 169,237
	Total Plant Nonspecific	\$ 300,348	\$ 302,703
	Customer Operations		
6611	Product Management	4,610	7,519
6612	Sales	17,817	39,548
6613	Product Advertising	8,771	4,831
	Total Marketing	\$ 31,198	\$ 51,899
6621	Call Completion	15,252	18,132
6622	Number Service	1,606	2,296
6623	Customer Service	133,764	113,181
	Total Services	\$ 150,621	\$ 133,608
	Total Customer Operations	\$ 181,819	\$ 185,507
	Corporate Operations		
6711	Executive	31,662	15,740
6712	Planning	665	1,427
6721	Accounting/Finance	44,461	25,182
6722	External Relations	21,805	12,024
6723	Human Resources	15,264	6,640
6724	Info. Management	27,688	41,979
6725	Legal	18,645	3,811
6726	Procurement	2,897	3,540
6727	Research/Development	-	-
6728	Other General & Administrative	14,152	98,056
	Total Corporate Operations	\$ 177,239	\$ 208,399
	TOTAL OPERATING EXPENSES	\$ 1,091,316	\$ 1,055,545

INCOME STATEMENT

Schedule I-1

Company: Frontier Communications of the South, Inc.

For the Year Ended December 31, 2003

Page 4 of 4

Ref. Sch.	Account No.	Account	Current Year Total	Prior Year Total
	7100	Other Operating Income and Expenses	-	-
		Other Operating Income & Expenses	\$ -	\$ -
	7210	Operating ITC	-	(766)
	7220	Operating Federal Income Taxes	-	-
	7230	Operating State & Local Income Taxes	-	126,754
I-2	7240	Other Operating Taxes	171,437	766
	7250	Provision for Deferred Operating Taxes-Net	-	-
		Total Operating Taxes	\$ 171,437	\$ 126,754
		NET OPERATING INCOME	\$ 1,620,449	\$ 1,843,588
	7310	Dividend Income	-	-
	7320	Interest Income	(928)	(8)
	7330	Income from Sinking & Other Funds	-	-
	7340	Allowance for Funds Used During Construction	-	-
	7350	Gain/Loss from the Disposition of Property	-	-
	7360	Other Nonoperating Income	-	-
	7370	Special Charges	(271)	(4,100)
		Total Nonoperating Income & Expenses	\$ (1,199)	\$ (4,108)
	7400	Nonoperating Taxes	-	-
		Total Nonoperating Taxes	\$ -	\$ -
B-4	7510	Interest on Funded Debt	-	-
	7520	Interest Expense - Capital Leases	-	-
B-4	7530	Amortization of Debt Issuance Expense	-	-
	7540	Other Interest Deductions	-	-
		Total Interest & Related Items	\$ -	\$ -
	7610	Extraordinary Income Credits	-	-
	7620	Extraordinary Income Charges	-	-
	7630	Current Income Tax Effect of Ex. Items-Net	-	-
		Total Extraordinary Items	\$ -	\$ -
	7910	Income Effect of Juris. Ratemaking Differences	-	-
	7990	Non Regulated Net Income	301,480	301,117
		NET INCOME	\$ 1,920,731	\$ 2,140,596

Other Operating Taxes
Schedule I-2

Company: Frontier Communications of the South, Inc.
For the Year Ended December 31, 2003

Name of Government	Type of Tax						Total
	Property	Gross Receipts	PSC Assess	Intangible	Franchise	Other*	
US Government	-	15,000	-	-	-	-	\$ 15,000
State of Florida	156,437	-	-	-	-	-	\$ 156,437
State of Alabama	177,252	-	125	-	(154,006)	-	\$ 23,371
Total	\$ 333,690	\$ 15,000	\$ 125	\$ -	\$ (154,006)	\$ -	\$ 194,809
Charged to Construction							
Net Charged to Account	\$	\$	\$	\$	\$	\$	\$

Note: * List separately each item in excess of \$500.

**Donations or Payments for Services Rendered by Persons
Other Than Employees
Schedule I-3**

**Company: Frontier Communications of the South, Inc.
For the Year Ended December 31, 2003**

Total Company

Name of Recipient	Nature of Services	Account No.	Amount of Payment
Brantley & Wilkerson	Legal	6722	\$ 10,195
Crowe Brothers Construction	Construction Labor	Various	\$ 11,488
Ditch Witch of Mobile	Construction Labor	6116	\$ 1,770
Emergency Systems Services	Repair	6116	\$ 24,086

Membership Fees and Dues

Schedule I-4

Total Company

Particulars	Account	Amount
Expenditures Charged to Operating Expenses		\$
Membership in:		
Association of Telecommunications Companies	6728	17,281
Trade, Technical and Professional Associations		
Other Organizations (Specify Type):		
Total		\$ 17,281

Access Lines in Service by Customer

Schedule S-1

Company: Frontier Communications of the South, Inc.

For the Year Ended December 31, 2003

State or Territory	Business		Public Access Lines	Residential Access Lines	Mobile Access Lines	Total Access Lines (Switched & Special)
	Single Line	Multi Line				
Florida	862	53	12	3,644		4,571

Telephone Calls

Schedule S-2

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
Florida	N/A	630,603	4,889,986	1,416,326	6,306,312	13,438,195	5,424,200	18,862,395
Totals	-	630,603	4,889,986	1,416,326	6,306,312	13,438,195	5,424,200	18,862,395

**Reconciliation of Revenue to
Regulatory Assessment Fee Revenue**

Schedule Z-1

Company: Frontier Communications of the South, Inc.

For the Year Ended December 31, 2003

(a)	(b)	(c)	(d)
Accounts	Intrastate Revenues Per Sch. I-1	Intrastate Revenues Per RAF Return	Difference (b) - (c)
Local Service (5001 - 5069)	\$ 1,194,341	\$ 1,194,341	\$ -
End User (5081)	-	-	-
Switched Access (5082)	-	-	-
Special Access (5083)	-	-	-
State Access (5084)	275,247	275,247	-
Long Distance (5100 - 5169)	38,448	38,448	-
Miscellaneous (5230 - 5270)	135,466	135,466	-
Totals	\$ 1,643,502	\$ 1,643,502	\$ -

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-2**

Company: Frontier Communications of the South, Inc.

For the Year Ended December 31, 2003

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 policy making 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)
Please see the enclosed proxy statement which lists information regarding the offices and directors of Citizens Communications Company, the parent company, not of Frontier Communications of the South, Inc.				

**Affiliation of Officers and Directors
Schedule Z-3**

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

**Business Contracts with Officers and Directors
Schedule Z-4**

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

Analysis of Directory Advertising Operations

Schedule Z-5

Company: Frontier Communications of the South, Inc.

For the Year Ended December 31, 2003

Items	Consolidated (f) Amount	Amount Per Books
1. Revenues (Account 5230) (e)	56,764	56,764
2. Local		
3. National		
4. Sales		
5. Commissions		
6. Other		
7. Total (line 2 thru 6)	\$ 56,764	\$ 56,764
8. Expenses (Account 6622) (e)	1,606	1,606
9. Printing		
10. Commissions		
11. Deliver		
12. Salvage		
13. Other		
14. Total (line 9 thru 13)	\$ 1,606	\$ 1,606
15. Gross Profit (Line 7 minus 14)	55,158	55,158
16. Gross Profit 1982 (a)	8,830	8,830
17. Customer Growth Factor (b)	2.04	2.04
18. CPI-U Factor (c)	1.93	1.93
19. Adjusted 1982 (L16 x L17 x L18)	34,640	34,640
20. Non Regulated (d)	\$ 20,518	\$ 20,518

Footnotes:

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

Average Current Year Access Lines	=	4,644	=	2.04
Average 1982 Access Lines Per Rule 25-4.0405		2,279		

Annual Average CPI-U for Current Year	=	185.8	=	1.93
Annual Average CPI-U for 1982		96.5		

(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-6

Company: Frontier Communications of the South, Inc.

For the Year Ended December 31, 2003

(a) Classification	(b) Average Number
1. Residence Lines (R-1, 2, 4, etc.)	3,913
2. Business Lines (B-1, 2, 4, etc.)	598
3. Centrex Lines	55
4. PBX Trunks	4
5. Key System Lines	49
6. Subtotal (Line 1 thru Line 5)	4,618
7. Teletypewriter Lines	-
8. Foreign Exchange Lines	-
9. Service Telephone Lines	-
10. Other Lines - Company Offical	82
11. Total (Line 6 thru Line 10)	4,699

Footnotes:

- (a) Include lines terminating in customer owned equipment.
- (b) Average is the average of the twelve monthly averages.

Corporate Structure
Schedule Z-7

Company: Frontier Communications of the South, Inc.
For the Year Ended December 31, 2003

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

**Effective
Date**

Attached is an organizational chart showing all affiliated companies for the year ending December 31, 2003

New or Amended Contracts with Affiliated Companies
Schedule Z-8

Company: Frontier Communications of the South, Inc.
For the Year Ended December 31, 2003

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	Synopsis of Contract
N/A	

Summary of Affiliated Transfers and Cost Allocations
Schedule Z-9

Company: Frontier Communications of the South, Inc.
For the Year Ended December 31, 2003

<p>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.</p> <p>(a) Enter name of affiliate.</p> <p>(b) Give description of type of service, or name the product involved.</p> <p>(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.</p> <p>(e) Enter utility account number in which charges are recorded.</p> <p>(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.</p>					
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)
Citizens Communications Company	Accounting / Executive, Legal, Engineering, Financial, Computer and Other	Various	Both	Various	64,120
Sector Central	Accounting / Executive, Legal, Engineering, Financial, Computer and Other	Various	Both	Various	351,676
Regional Allocation	Accounting / Executive, Legal, Engineering, Financial, Computer and Other	Various	Both	Various	300,384

Earnings Surveillance

Schedule Z-10

Company: Frontier Communications of the South, Inc.
For the Year Ended December 31, 2003

Page 1 of 4

RATE BASE	(1) Total Company Columns (2 + 3)	(2) Interstate Toll	(3) Total Intrastate
<u>AVERAGE RATE BASE</u>			
1. Plant In Service	\$ 18,163,307	\$ 5,661,176	\$ 12,502,131
2. Accumulated Depreciation and Amortization	\$ 9,317,374	\$ 2,931,125	\$ 6,386,249
3. Net Plant In Service	\$ 27,480,681	\$ 8,592,301	\$ 18,888,380
4. Property Held for Future Use	\$ -	\$ -	\$ -
5. TPUC	\$ 299,942	\$ 93,487	\$ 206,456
6. Working Capital Allowance	\$ 51,883		\$ 36,771
7. Per Book Average Rate Base	\$ 27,832,506	\$ 8,685,787	\$ 19,131,608
8. % Distribution	100%	31%	69%

ADJUSTMENTS TO AVERAGE RATE BASE

9. Adjustments for Achieved Rate Base			\$ 410,662
10. Adjusted Achieved Rate Base			\$ 19,542,270

RATES OF RETURN

11. Average Per Book	3.41%	5.59%	2.42%
12. Average FPSC Adjusted			2.20%

	(1)	(2)	(3)	(4)	(5)	(6)
ADJUSTMENTS TO RATE BASE	Plant In Service	Accumulated Depreciation and Amortization	Property Held for Future Use	Telephone Plant Under Construction	Working Capital Allowance	TOTALS
1. Intrastate Rate Base per Books	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<u>INTRASTATE ADJUSTMENTS</u>						
2. General Support	\$ 1,149,603	\$ -	\$ -	\$ -	\$ -	\$ 1,149,603
3. General Support Reserve	-	(738,941)	-	-	-	(738,941)
4.	-	-	-	-	-	-
5. Total Accounting Adjustments, Intrastate	\$ 1,149,603	\$ (738,941)	\$ -	\$ -	\$ -	\$ 410,662
6. Intrastate Rate Base	1,149,603	(738,941)	-	-	-	-

Earnings Surveillance
Schedule Z-10

Company: Frontier Communications of the South, Inc.
For the Year Ended December 31, 2003

Page 2 of 4

NET OPERATING INCOME	(1) Total Company Columns (2 + 3)	(2) Interstate Toll	(3) Total Intrastate Columns (4 + 5 + 6)	(4) --- Intrastate Toll --- Inter- territory	(5) Intra- territory	(6) Local
BOOKED REVENUE						
1. Basic Local Service Revenue	\$ 1,194,341	\$ -	\$ 1,194,341	-	-	\$ 1,194,341
2. Network Access Revenue						
a. BHMOC	380,256	380,256	-	-	-	\$ -
b. MOU Access	437,177	161,931	275,247	-	-	\$ 275,247
c. Special Access	184,752	184,752	-	-	-	\$ -
d. Other Access	-	-	-	-	-	\$ -
3. Long Distance Revenue						
a. MTS	1	-	1	-	-	\$ 1
b. Other	38,448	-	38,448	-	-	\$ 38,448
4. Subsidy Fund Revenue	462,902	410,725	52,177	-	-	\$ 52,177
5. Miscellaneous Revenue	194,371	58,905	135,466	-	-	\$ 135,466
6. Uncollectible Revenues	(9,045)	(9,045)	-	-	-	\$ -
7. Net Booked Revenue	<u>\$ 2,883,203</u>	<u>\$ 1,187,523</u>	<u>\$ 1,695,679</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,695,679</u>
OPERATING EXPENSE:						
8. Plant Specific Operations Expense	\$ 431,909	\$ 136,750	\$ 295,159			
9. Plant Non-Specific Operations Expense	214,699	58,998	\$ 155,701			
10. Access Expense	6,807	-	\$ 6,807			
11. Depreciation and Amortization	78,842	24,453	\$ 54,389			
12. Customer Operations Expense	181,819	41,386	\$ 140,433			
13. Corporate Operations Expense	177,239	177,239	70.87%			
14. Other Income and Expenses	171,437	53,434	\$ 118,003			
15. Total Operating Expense	<u>\$ 1,262,754</u>	<u>\$ 492,261</u>	<u>\$ 770,493</u>			
16. % Distribution	<u>-</u>	<u>-</u>	<u>\$ -</u>			
OPERATING TAXES:						
17. Federal Income Tax	567,157	176,773	\$ 390,384			
18. State Income Tax	105,329	32,829	\$ 72,500			
19. Other Taxes	-	-	\$ -			
20. Total Operating Taxes	<u>\$ 672,486</u>	<u>\$ 209,602</u>	<u>\$ 462,884</u>			
NET OPERATING INCOME:						
21. Per Book NOI	<u>947,963</u>	<u>485,661</u>	<u>462,302</u>			
22. NOI Effect of Adjustments			<u>\$ (31,926)</u>			
23. Adjusted NOI			<u>\$ 430,375</u>			

NOTES:

2. (a) Busy Hour minutes of Capacity Charge.
 (b) Includes Local Switching, Local Transport, Line Termination, Carrier Common Line, Intertoll Trunking and Toll Switching.
 (c) For Intrastate. Interterritory Station Terminals.
 (d) Includes testing, ordering, labor, etc.
3. (a) Include only charges billed to customer and retained by the company, not charges billed on behalf of IXC's.

Earnings Surveillance
Schedule Z-10

Company: Frontier Communications of the South, Inc.
For the Year Ended December 31, 2003

Page 3 of 4

	(1)	(2)	(3)	(4)	(5)	(6)
ADJUSTMENTS TO NET OPERATING INCOME INTRASTATE OPERATING REVENUE	Basic Local Service Revenue	Inter- territory	Intra- territory	Local Misc. Revenue	Uncollectible Revenues	Net Booked Revenue
1. Total Intrastate Revenue per Books	\$ 1,194,341	\$ -	\$ -	\$ 135,466	\$ -	\$ 1,695,679
INTRASTATE ADJUSTMENTS						
2. Out of period adjustments	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
3. None	-	-	-	-	-	-
4.	-	-	-	-	-	-
5.	-	-	-	-	-	-
6. Total Accounting Adjustments, Intrastate	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
7. Total Adjusted Intrastate Revenue	\$ 1,194,341	\$ -	\$ -	\$ 135,466	\$ -	\$ 1,695,679

	(7)	(8)	(9)	(10)	(11)	(12)	(13)
ADJUSTMENTS TO NET OPERATING INCOME INTRASTATE OPERATING EXPENSE	Plant Specific Operations Expense	Plant Non-Specific Operations Expense(A)	Depreciation and Amortization	Customer Operations Expense	Corporate Operations Expense	Other Income and Expenses	Total Operating Expense
1. Total Intrastate Expenses per Books	\$ 295,159	\$ 155,701	\$ 54,389	\$ 140,433	\$ 1	\$ 118,003	\$ 770,493
INTRASTATE ADJUSTMENTS							
2. Out of period adjustments	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
3. Worldcom W/off Adj. (Acct 6728)	-	-	-	-	-	2,030	2,030
4. MDSI Accelerated (Acct 6623)	-	-	-	-	-	(11,723)	(11,723)
5. General Support Asset Deprec	-	-	64,267	-	-	-	64,267
6. Total Accounting Adjustments, Intrastate	\$ -	\$ -	\$ 64,267	\$ -	\$ -	\$ (9,692)	\$ 54,575
7. Total Adjusted Intrastate Exp.	\$ 295,159	\$ 155,701	\$ 118,656	\$ 140,433	\$ 1	\$ 108,311	\$ 825,068

(A) Including Access Expense

	(14)	(15)	(16)	(17)	(18)
ADJUSTMENTS TO NET OPERATING INCOME INTRASTATE OPERATING TAXES / NET OPERATING INCOME	Federal Income Tax	State Income Tax	Other Taxes	Total Operating Taxes	Net Operating Income
1. Total Intrastate Taxes / NOI per Books	\$ 390,384	\$ 72,500	\$ -	\$ 462,884	\$ 462,302
INTRASTATE ADJUSTMENTS					
2. Out of period adjustments	\$ -	\$ -	\$ -	\$ -	\$ -
3. Worldcom W/off Adj. (Acct 6728)	(711)	(132)	-	(843)	(1,188)
4. MDSI Accelerated (Acct 6623)	4,103	762	-	4,865	6,858
5. General Support Asset Deprec	(22,494)	(4,177)	-	(26,671)	(37,596)
6. Total Accounting Adjustments, Intrastate	\$ (19,101)	\$ (3,547)	\$ -	\$ (22,649)	\$ (31,926)
7. Total Adjusted Intrastate Taxes / NOI	371,283	68,953	-	440,236	\$ 430,375

Earnings Surveillance
Schedule Z-10

Company: **Frontier Communications of the South, Inc.**
For the Year Ended December 31, 2003

Page 4 of 4

AVERAGE CAPITAL	(1)	(2)	(3)	(4)	(5)	(6)----- COST RATE -----			(7)----- WEIGHTED COST RATE -----		
	Average Per Books	Specific Adjustments	Pro Rata Adjustments	Adjusted Amount	% of Total	Floor	Midpoint	Ceiling	Floor	Midpoint	Ceiling
1. Long Term Debt	\$ -	-	-	-	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
2. Short Term Debt	-	-	-	-	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
3. Preferred Stock	-	-	-	-	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
4. Customer Deposits	-	-	-	-	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
5. Common Equity	13,359,943	13,074,120	249,373	26,683,437	95.87%	11.00%	12.00%	13.00%	10.55%	11.50%	12.46%
6. ITC	-	-	-	-	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
7. Cost Free Capital	1,138,331	-	10,739	1,149,070	4.13%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
8. Total Capital	14,498,274	13,074,120	260,112	27,832,506	100.00%				10.55%	11.50%	12.46%

FINANCIAL RATIO

9. Intrastate achieved return on equity FPSC Adjusted Basis	2.30%
--	-------

ADJUSTMENTS TO AVERAGE CAPITAL	(1) LONG TERM DEBT	(2) SHORT TERM DEBT	(3) PREFERRED STOCK	(4) CUSTOMER DEPOSITS	(5) COMMON EQUITY	(6) INVESTMENT TAX CREDITS	(7) COST FREE CAPITAL	(8) TOTAL CAPITAL
1. Total Capital Per Books	-	-	-	-	13,359,943	-	1,138,331	14,498,274

DESCRIPTION OF ADJUSTMENTS TO SPECIFIC SOURCES

2. Investment in Alabama Cellular	\$ -	\$ -	\$ -	\$ -	\$ 15,891,506	\$ -	\$ -	\$ 15,891,506
3. NonRegulated Investmetns	-	-	-	-	(265,285)	-	-	(265,285)
4. Fronter Investments	-	-	-	-	(2,552,101)	-	-	(2,552,101)
5. Sub-total of Adjustments to Specific Sources	-	-	-	-	13,074,120	-	-	13,074,120
6. Adjusted Total Capital	-	-	-	-	26,434,064	-	1,138,331	27,572,394

DESCRIPTION OF PRO RATA ADJUSTMENTS

7. Alabama Rate Base	\$ -	\$ -	\$ -	\$ -	\$ 249,373	\$ -	\$ 10,739	\$ 260,112
8.	-	-	-	-	-	-	-	-
9.	-	-	-	-	-	-	-	-
10. Sub-total of Pro Rata Adjustments to Sources	-	-	-	-	249,373	-	10,739	260,112
11. Subtotal, Pro Rata Adjusted Total Capital	-	-	-	-	26,683,437	-	1,149,070	27,832,506
12. Less Interstate Operations	-	-	-	-	-	-	-	-
13. Achieved Intrastate Capital	\$ -	\$ -	\$ -	\$ -	\$ 26,683,437	\$ -	\$ 1,149,070	\$ 27,832,506