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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, 2004

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

Name: Jeremy Hotchkiss Title: Manager - Regulatory Reporting

Address: 180 South Clinton Avenue City: Rochester State: New York

Telephone No.: (585) 777 - 8724

SIGNATURE PAGE

I certify that I am the responsible accounting officer of

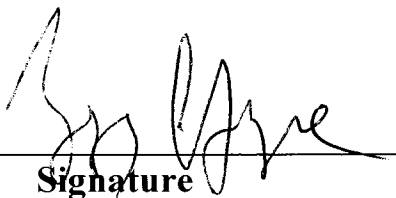
Frontier Communications of the South, Inc.

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, 2004** to **December 31, 2004**, 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.


Signature

June 9, 2005

Date

Gregg C. Sayre

Name

Assistant Secretary

Title

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Identity of Respondent

Schedule A-1

Company: Frontier Communications of the South, Inc.

For the Year Ended December 31, 2004

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
Mary A. Wilderotter	Director	
Jerry Elliott	Director	
John H. Casey, III	Director	
Vacant	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	
Dean Jackson	Vice President	
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, 2004

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, 2004

Page 1 of 2

Ref. Sch.	Account No.	Accounts	Amounts (\$)	
			Beginning of Year	End of Year
		Current Assets		
	1130	Cash	(27,879)	(170,023)
	1140	Special Cash Deposits	-	-
	1150	Working Cash Advance	1,075	445
	1160	Temporary Investments	-	-
	1180	Telecom. Accounts Receivable	399,010	327,592
	1181	Telecom. Accounts Receivable Allowance	(10,918)	(13,565)
	1190	Other Accounts Receivable	(2,646,138)	(252,677)
	1191	Accounts Receivable Allowance-Other	(8,543)	(26,896)
	1200	Notes Receivable	-	-
	1201	Notes Receivable Allowance	-	-
	1210	Interest and Dividends Receivable	-	-
	1220	Material and Supplies	6,847	-
	1290	Prepaid Rents	-	-
	1300	Prepaid Taxes	-	-
	1310	Prepaid Insurance	-	-
	1320	Prepaid Directory Expenses	-	-
	1330	Other Prepayments	13,460	-
	1350	Other Current Assets	-	-
		Total Current Assets	\$ (2,273,087)	\$ (135,123)
		Noncurrent Assets		
	1401	Investments in Affiliated Co.	2,570,923	1,405,087
	1402	Investments in Nonaffiliated Co.	-	-
	1406	Non Regulated Investments	(530,570)	(420,491)
B-4	1407	Unamortized Debt Issuance Expense	-	-
	1408	Sinking Funds	-	-
	1410	Other Noncurrent Assets	410	-
	1438	Deferred Maintenance & Retirements	(0)	-
	1439	Deferred Charges	8,423	1,996
	1500	Other Jurisdictional Assets - Net	77,668	77,116
		Total Noncurrent Assets	\$ 2,126,853	\$ 1,063,708
		Telephone Plant in Service		
B-2	2001	Telecom. Plant in Service	21,589,282	21,699,557
	2002	Property Held for Future Use	-	-
	2003	Plant under Construction	341,222	208,209
	2005	Plant Adjustment	560,729	556,742
	2006	Nonoperating Plant	-	20,787
	2007	Goodwill	7,498,740	6,721,460
		Subtotal	\$ 29,989,972	\$ 29,206,755
		Less:		
B-3	3100	Acc. Depreciation	8,566,300	9,172,754
"	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	2,369,350
"	3600	Acc. Amort. - Other	596,531	2,064,780
		Subtotal	\$ 10,991,480	\$ 13,606,884
		Net Telephone Plant in Service	\$ 18,998,492	\$ 15,599,871
		TOTAL ASSETS	\$ 18,852,258	\$ 16,528,456

BALANCE SHEET

Schedule B-1

Company: *Frontier Communications of the South, Inc.*
For the Year Ended December 31, 2004

Page 2 of 2

Ref. Sch.	Account No.	Accounts	Amounts (\$)	
			Beginning of Year	End of Year
		<i>Current Liabilities</i>		
	4010	Accounts Payable	272,499	187,187
	4020	Notes Payable	-	-
	4030	Advanced Billing and Payments	140,085	137,804
	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	(6,722)
	4100	Net Current Deferred Op. Income Taxes	-	-
	4110	Net Current Deferred Nonop. Income Taxes	-	-
	4120	Other Accrued Liabilities	-	-
	4130	Other Current Liabilities	2,552	834
		<i>Total Current Liabilities</i>	\$ 483,068	\$ 319,104
		<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	3,226,688	2,892,227
"	4270	Other Long-Term Debt	-	-
		<i>Total Long-Term Debt</i>	\$ 3,226,688	\$ 2,892,227
		<i>Other Liabilities and Deferred Credits</i>		
	4310	Other Long-Term Liabilities	161,072	-
	4320	Unamortized Operating ITC - Net	-	-
	4330	Unamortized Nonoperating ITC - Net	-	-
	4340	Net Noncur. Def. Oper. Income Taxes	429,748	184,840
	4350	Net Noncur. Def. Nonoper. Inc. Taxes	1,350,479	742,007
	4360	Other Deferred Credits	0	(3)
	4370	Other Juris. Liab. & Def. Credits	-	-
		<i>Total Other Liab. & Def. Credits</i>	\$ 1,941,299	\$ 926,844
		<i>Stockholder's Equity</i>		
	4510	Capital Stock	-	-
	4520	Additional Paid-in Capital	9,157,942	8,208,807
	4530	Treasury Stock	-	-
	4540	Other Capital	-	-
	4550	Retained Earnings	4,043,262	4,181,474
		<i>Total Stockholder's Equity</i>	\$ 13,201,204	\$ 12,390,282
		<i>TOTAL LIABILITIES AND EQUITY</i>	\$ 18,852,258	\$ 16,528,456

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, 2004

Acct. No.	Account Description (Continued)	Depr. Rate	Beginning Balance*	Additions	Retirements	Reclass.	Adjustments	Transfers	Ending Balance*
Cable and Wire Facilities									
2411	Poles		827	12	-	-	-	(12)	827
2421	Aerial Cable Metallic		-	-	-	-	-	-	-
2421	Aerial Cable Fiber		-	-	-	-	-	-	-
2422	Underground Cable Metallic		3,589	-	-	-	-	(0)	3,589
2422	Underground Cable Fiber		715	-	-	-	-	-	715
2423	Buried Metallic Cable		7,764,762	396,314	(51,638)	-	-	139,029	8,248,467
2423	Buried Fiber Cable		2,353,199	-	-	-	-	-	2,353,199
2423	Buried Cable Terminal		-	-	-	-	-	-	-
2423	Buried Air Cove Cable		-	-	-	-	-	-	-
2441	Conduit Systems		1,709	-	-	-	-	0	1,709
	Total Cable and Wire Facilities		\$ 10,124,801	\$ 396,326	\$ (51,638)	\$ -	\$ -	\$ 139,017	10,608,506
Capital Recovery Schedules: This schedule should identify each approved capital recovery schedule.									
Jointly Used Plant Allocated to Non Regulated									
Amortizable Assets:									
2681	Capital Leases		-	-	-	-	-	-	-
2682	Leasehold Improve.		-	-	-	-	-	-	-
2690	Intangibles		6,309,470	-	-	-	-	(654,007)	5,655,463
	Total Balances		\$ 21,589,282	\$ 560,454	\$ (70,891)	\$ -	\$ 135,701	\$ (514,989)	\$ 21,699,557
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, 2004*

Page 2 of 2

Acct. No. Account Description (Continued)	Beginning Balance*	Accruals**	Reclass.	Retirements	Gross Salvage	Cost of Removal	Adjustments	Transfers	Ending Balance*
Cable and Wire Facilities									
3411 Poles	24,664	499	-	-	-	-	(540)	-	24,623
3421 Aerial Cable Metallic	36,795	25	-	-	-	-	(493)	-	36,327
3421 Aerial Cable Fiber	321	-	-	-	-	-	(321)	-	-
3422 Underground Cable Metallic	182,523	7,057	-	-	-	-	16,646	-	206,227
3422 Underground Cable Fiber	20,570	531	-	-	-	-	(21,101)	-	0
3423 Buried Metallic Cable	3,755,240	408,273	-	(35,849)	-	(1,045)	544,687	-	4,673,396
3423 Buried Fiber Cable	643,255	-	-	-	-	-	(643,255)	-	-
3423 Buried Cable Terminal	-	-	-	-	-	-	-	-	-
3423 Buried Air Cove Cable	-	-	-	-	-	-	-	-	-
3441 Conduit Systems	72,742	2,276	-	-	-	-	(1,596)	-	73,421
Total Cable and Wire Facilities	\$ 4,736,110	\$ 418,661	\$ -	\$ (35,849)	\$ -	\$ (1,045)	\$ (105,973)	\$ -	\$ 5,013,993
Capital Recovery Schedules: This schedule should identify each approved capital recovery schedule.									
Subtotal	\$ 8,566,300	\$ 841,962	\$ -	\$ (40,521)	\$ -	\$ (1,045)	\$ (181,346)	\$ (14,686)	\$ 9,172,754
Reserve for Jointly Used Plant Allocated to Non Regulated									
Accumulated Depr. & Amortization:									
3200 PHFU	-	-	-	-	-	-	-	-	-
3300 Nonoperating	-	-	-	-	-	-	-	-	-
3410 Capital Lease	-	-	-	-	-	-	-	-	-
3420 Leasehold Improve.	-	-	-	-	-	-	-	-	-
3500 Intangibles (3690)	1,828,649	730,249	-	-	-	-	(189,548)	(189,548)	2,369,350
3600 Other (3005 3003 3007)	596,531	487,575	-	-	-	-	(145)	980,819	2,064,780
Subtotal	\$ 2,425,180	\$ 1,217,823	\$ -	\$ -	\$ -	\$ -	\$ (145)	\$ 791,271	\$ 4,434,129
Total Balances	\$ 10,991,480	\$ 2,059,785	\$ -	\$ (40,521)	\$ -	\$ (1,045)	\$ (181,491)	\$ 776,586	\$ 13,606,884

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 1-1, 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, 2004

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
			\$	\$	\$	\$		
Investments in Affiliates			\$ -	\$ 2,892,227	\$ -	\$ -		\$ -
Totals			\$ -	\$ 2,892,227	\$ -	\$ -		\$ -

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, 2004

Page 1 of 4

Account No.	Accounts	Amounts (\$)		
		Current Year		Total Company Prior Year
		Total Company	Intrastate	
	OPERATING REVENUES			
5001	Basic Area	710,443	710,443	732,985
5002	Extended Area	-	-	-
5003	Cellular Mobile	-	-	-
5004	Other Mobile Service	-	-	-
5010	Public Telephone	-	-	-
5040	Local Private Line	51,901	51,901	17,682
5050	Customer Premises	27,383	27,383	33,843
5060	Other Local Exchange	436,320	436,320	409,831
5069	Other Local Ex. Settlements	6,141	-	52,177
	Total Local Network Service	\$ 1,232,188	\$ 1,226,047	\$ 1,246,518
5081	End User	504,609	-	521,221
5082	Switched Access	480,085	-	431,691
5083	Special Access	237,877	-	184,752
5084	State Access	301,272	301,272	275,247
	Total Network Access	\$ 1,523,843	\$ 301,272	\$ 1,412,911
5100	Long Distance Message	-	-	1
5110	Unidirectional Long Distance	-	-	-
5120	Long Distance Private Network	4,257	4,257	4,129
5160	Other LD Revenue	-	-	-
5169	Other LD Revenue Settle.	-	-	34,319
	Total LD Network	\$ 4,257	\$ 4,257	\$ 38,449
5230	Directory	57,916	57,916	56,764
5240	Rent	-	-	-
5250	Corporate Operations	-	-	-
5261	Special Billing Arrangement	6,741	6,741	6,741
5262	Customer Operations	-	-	-
5263	Plant Operations	-	-	-
5264	Other Incidental Regulated Rev.	16,379	16,379	20,096
5269	Other Revenue Settle.	-	-	-
5270	Interstate Billing & Collection	57,898	-	58,905
5270	Intrastate Billing & Collection	24,887	24,887	51,866
5301	Uncollectible Revenue-Tele.	7,157	-	(9,045)
5302	Uncollectible Revenue-Other	-	-	-
	Total Miscellaneous	\$ 170,977	\$ 105,922	\$ 185,327
	TOTAL OPERATING REVENUES	\$ 2,931,265	\$ 1,637,498	\$ 2,883,205

INCOME STATEMENT

Schedule I-1

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

For the Year Ended December 31, 2004

Page 2 of 4

Acct. No.	Account	Current Year Total	Prior Year Total
	<i>Plant Specific Expense</i>		
6112	Motor Vehicle	3	4
6113	Aircraft	934	-
6114	Vehicle	-	-
6115	Garage Work Equipment	-	-
6116	Other Work Equipment	-	3
	<i>Total Network Support</i>	\$ 937	\$ 7
6121	Land & Building	37,182	38,685
6122	Furniture & Artwork	1,103	39
6123	Office Equipment	4,126	4,283
6124	Gen. Purpose Computer	155,085	116,077
	<i>Total General Support</i>	\$ 197,494	\$ 159,084
6211	Analog Electronic	-	-
6212	Digital Electronic	25,644	52,981
6215	Electromechanical	-	-
	<i>Total CO Switching</i>	\$ 25,644	\$ 52,981
6220	Operator Systems	-	-
6231	Radio Systems	-	-
6232	Circuit Equipment	4,561	7,215
	<i>Total Circuit Equipment</i>	\$ 4,561	\$ 7,215
6310	Information Orig./Term.	-	-
	<i>Total Information Orig/Term</i>	\$ -	\$ -
6411	Poles	76	-
6421	Aerial Cable	-	328
6422	Underground Cable	19	-
6423	Buried Cable	164,511	212,297
6424	Submarine Cable	-	-
6425	Deep Sea Cable	-	-
6426	Intrabuilding Network	-	-
6431	Aerial Wire	-	-
6441	Conduit Systems	-	-
	<i>Total Cable & Wire</i>	\$ 164,606	\$ 212,625
	<i>Total Plant Specific</i>	\$ 393,243	\$ 431,912
	<i>Plant Nonspecific Expense</i>		
6510	Other Property Plant and Equipment	35	26
6531	Power	41,488	41,495
6532	Network Administration	96,022	100,825
6533	Testing	16,246	47,988
6534	Plant Operations Administration	6,785	9,584
6535	Engineering	9,300	14,781
	<i>Total Network Operations</i>	\$ 169,876	\$ 214,699

INCOME STATEMENT

Schedule I-1

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

For the Year Ended December 31, 2004

Page 3 of 4

Acct. No.	Account	Current Year Total	Prior Year Total
6540	Access	11,443	6,807
6561	Depreciation - TPIS	-	74,136
6562	Depreciation - PHFU	-	-
6563	Amortization - Tangible	1,008,888	4,707
6564	Amortization - Intangible	-	-
6565	Amortization - Other	-	-
	Total Depreciation & Amortization	\$ 1,008,888	\$ 78,843
	Total Plant Nonspecific	\$ 1,190,206	\$ 300,349
	Customer Operations		
6611	Product Management	4,523	4,610
6612	Sales	19,440	17,817
6613	Product Advertising	1,310	8,771
	Total Marketing	\$ 25,273	\$ 31,198
6621	Call Completion	14,747	15,252
6622	Number Service	2,263	1,606
6623	Customer Service	176,843	133,764
	Total Services	\$ 193,853	\$ 150,622
	Total Customer Operations	\$ 219,126	\$ 181,820
	Corporate Operations		
6711	Executive	147,645	31,662
6712	Planning	30,254	665
6721	Accounting/Finance	46,934	44,461
6722	External Relations	20,331	21,805
6723	Human Resources	9,903	15,264
6724	Info. Management	27,711	27,688
6725	Legal	5,050	18,645
6726	Procurement	2,854	2,897
6727	Research/Development	-	-
6728	Other General & Administrative	16,515	14,152
	Total Corporate Operations	\$ 307,197	\$ 177,239
	TOTAL OPERATING EXPENSES	\$ 2,109,772	\$ 1,091,320

INCOME STATEMENT

Schedule I-1

Company: Frontier Communications of the South, Inc.

For the Year Ended December 31, 2004

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	-	-
	7220	Operating Federal Income Taxes	(9,103)	-
	7230	Operating State & Local Income Taxes	(20)	-
I-2	7240	Other Operating Taxes	147,384	171,437
	7250	Provision for Deferred Operating Taxes-Net	15,462	-
		Total Operating Taxes	\$ 153,723	\$ 171,437
		NET OPERATING INCOME	\$ 667,770	\$ 1,620,448
	7310	Dividend Income	-	-
	7320	Interest Income	(277)	(928)
	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	(346)	(271)
		Total Nonoperating Income & Expenses	\$ (622)	\$ (1,199)
	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	338,621	301,480
		NET INCOME	\$ 1,005,769	\$ 1,920,729

Other Operating Taxes
Schedule I-2

Company: Frontier Communications of the South, Inc.
For the Year Ended December 31, 2004

Name of Government	Type of Tax						Total
	Property	Gross Receipts	PSC Assess	Intangible	Franchise	Other*	
US Government	-	(34,884)	-	-	-	-	-\$ 34,884
State of Florida	182,268	-	-	-	-	-	\$ 182,268
State of Alabama	163,273	-	154	-	110	-	\$ 163,537
Total	\$ 345,542	\$ (34,884)	\$ 154	\$ -	\$ 110	\$ -	\$ 310,921
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, 2004**

Total Company

Name of Recipient	Nature of Services	Account No.	Amount of Payment
Brantley & Wilkerson	Legal	6722	\$ 13,887
Crowe Brothers Construction	Construction Labor	Various	\$ -
Ditch Witch of Mobile	Construction Labor	6116	\$ -
Emergency Systems Services	Repair	6116	\$ 21,534

**Membership Fees and Dues
Schedule I-4**

Total Company

Particulars	Account	Amount
Expenditures Charged to Operating Expenses		\$
Membership in:		
Association of Telecommunications Companies	6722	23,396
Trade, Technical and Professional Associations	6534	2,020
Other Organizations (Specify Type):		
Total		\$ 25,416

Access Lines in Service by Customer

Schedule S-1

Company: Frontier Communications of the South, Inc.

For the Year Ended December 31, 2004

State or Territory	Business		Public Access Lines	Residential Access Lines	Mobile Access Lines	Total Access Lines (Switched & Special)
	Single Line	Multi Line				
Florida	293	145	6	4,031		4,475

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	NA	3,402,955	809,085	4,212,040	18,638,910	2,891,691	21,530,601
Totals	-	-	3,402,955	809,085	4,212,040	18,638,910	2,891,691	21,530,601

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

Company: Frontier Communications of the South, Inc.
For the Year Ended December 31, 2004

(a)	(b)	(c)	(d)
Accounts	Intrastate Revenues Per Sch. I-1	Intrastate Revenues Per RAF Return	Difference (b) - (c)
Local Service (5001 - 5069)	\$ 1,226,047	\$ 1,226,047	\$ (0)
End User (5081)	-	-	-
Switched Access (5082)	-	-	-
Special Access (5083)	-	-	-
State Access (5084)	301,272	301,272	0
Long Distance (5100 - 5169)	4,257	4,257	0
Miscellaneous (5230 - 5270)	105,922	105,923	(1)
Totals	\$ 1,637,498	\$ 1,637,499	\$ (0)

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, 2004

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, 2004

Items	Consolidated (f) Amount	Amount Per Books
1. Revenues (Account 5230) (e)	57,916	57,916
2. Local		
3. National		
4. Sales		
5. Commissions		
6. Other		
7. Total (line 2 thru 6)	\$ 57,916	\$ 57,916
8. Expenses (Account 6622) (e)	2,263	2,263
9. Printing		
10. Commissions		
11. Deliver		
12. Salvage		
13. Other		
14. Total (line 9 thru 13)	\$ 2,263	\$ 2,263
15. Gross Profit (Line 7 minus 14)	55,653	55,653
16. Gross Profit 1982 (a)	8,830	8,830
17. Customer Growth Factor (b)	2.03	2.03
18. CPI-U Factor (c)	1.98	1.98
19. Adjusted 1982 (L16 x L17 x L18)	35,558	35,558
20. Non Regulated (d)	\$ 20,095	\$ 20,095

Footnotes:

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

$$(b) \frac{\text{Average Current Year Access Lines}}{\text{Average 1982 Access Lines Per Rule 25-4.0405}} = \frac{4,630}{2,279} = 2.03$$

$$(c) \frac{\text{Annual Average CPI-U for Current Year}}{\text{Annual Average CPI-U for 1982}} = \frac{191.3}{96.5} = 1.98$$

(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, 2004

(a) Classification	(b) Average Number
1. Residence Lines (R-1, 2, 4, etc.)	3,838
2. Business Lines (B-1, 2, 4, etc.)	615
3. Centrex Lines	27
4. PBX Trunks	7
5. Key System Lines	40
6. Subtotal (Line 1 thru Line 5)	4,525
7. Teletypewriter Lines	-
8. Foreign Exchange Lines	-
9. Service Telephone Lines	-
10. Other Lines - Company Official	80
11. Total (Line 6 thru Line 10)	4,605

Footnotes:

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

**Corporate Structure
Schedule Z-7**

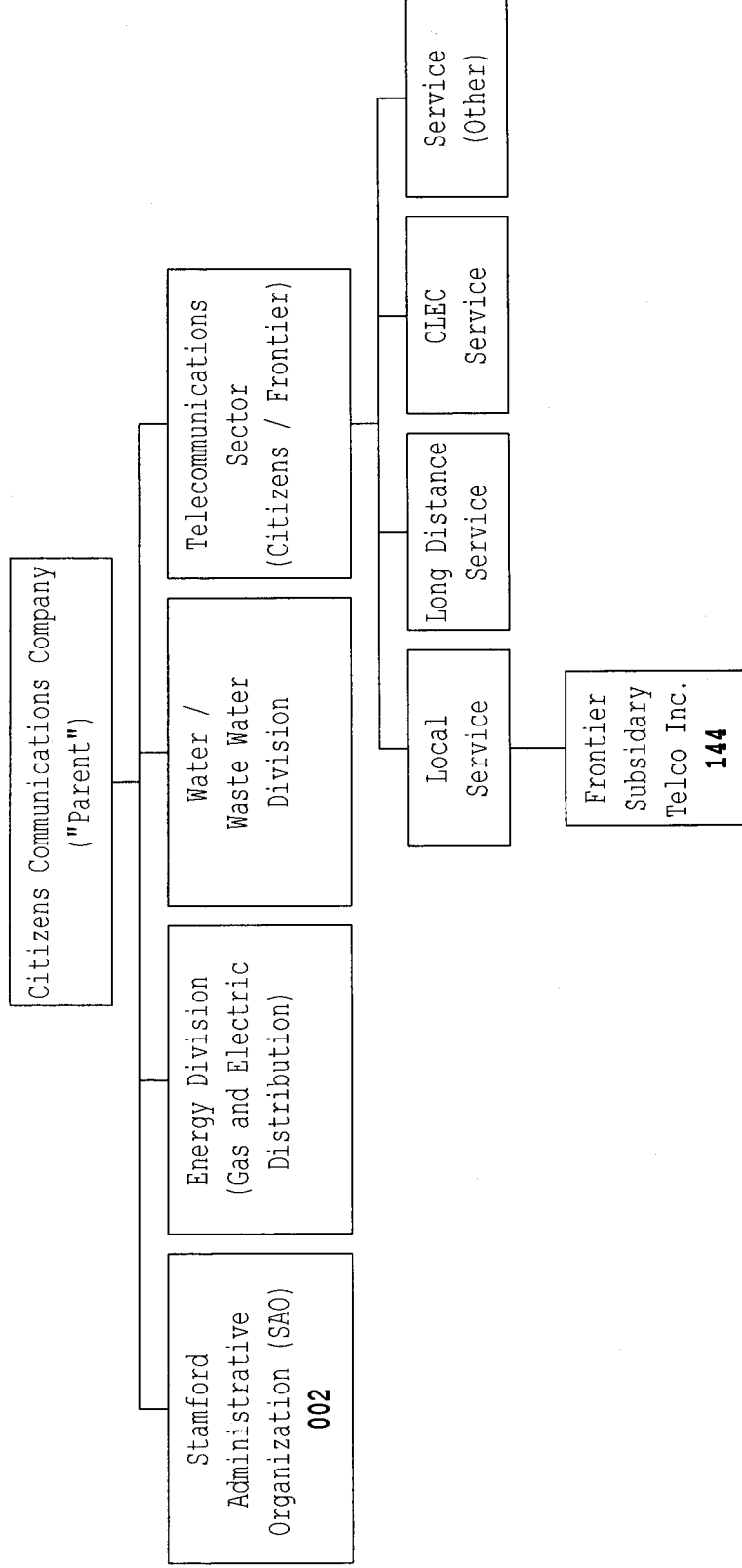
**Company: Frontier Communications of the South, Inc.
For the Year Ended December 31, 2004**

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

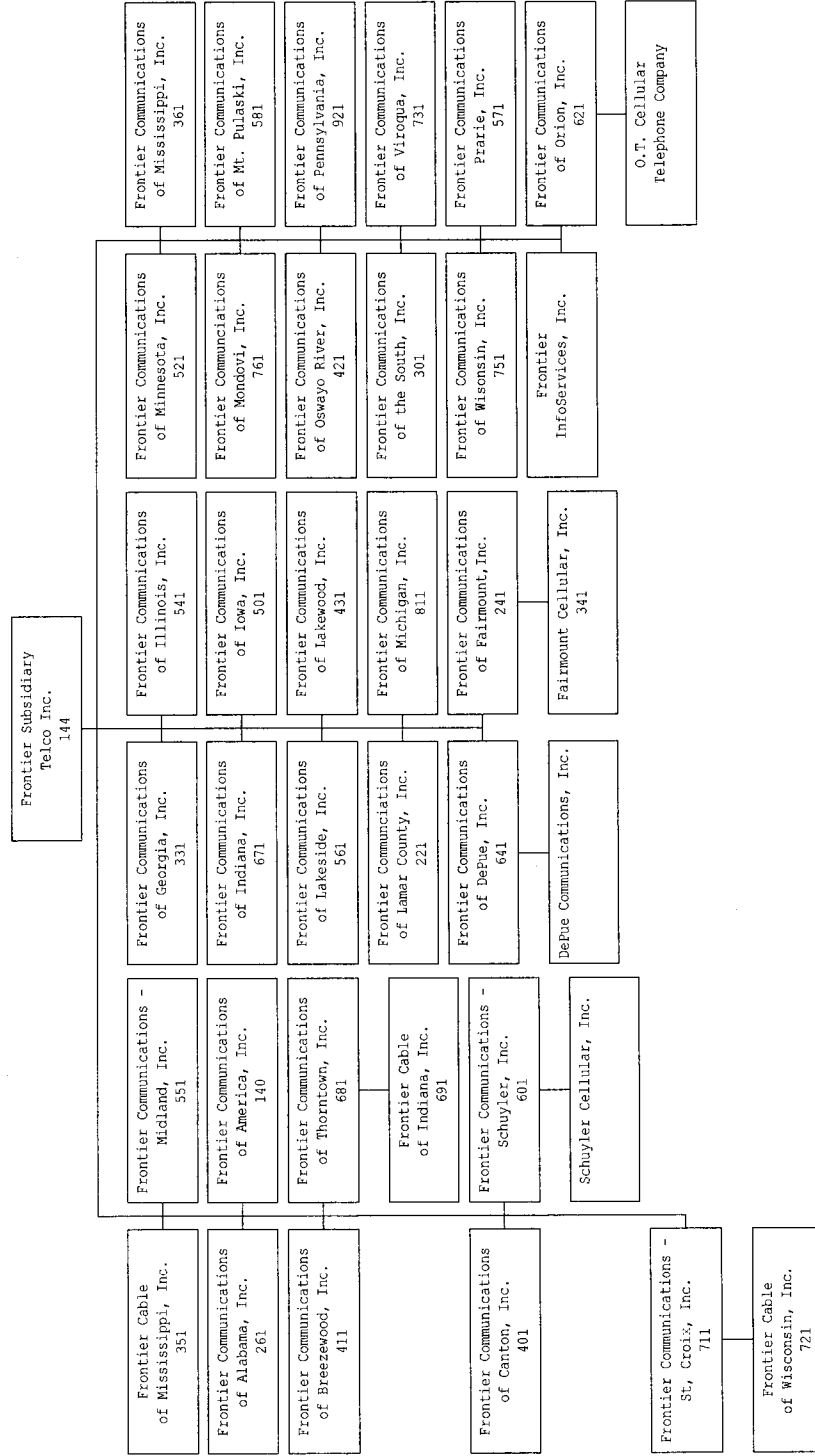
**Effective
Date**

Attached is an organizational chart showing all affiliated companies for the year ending December 31, 2004

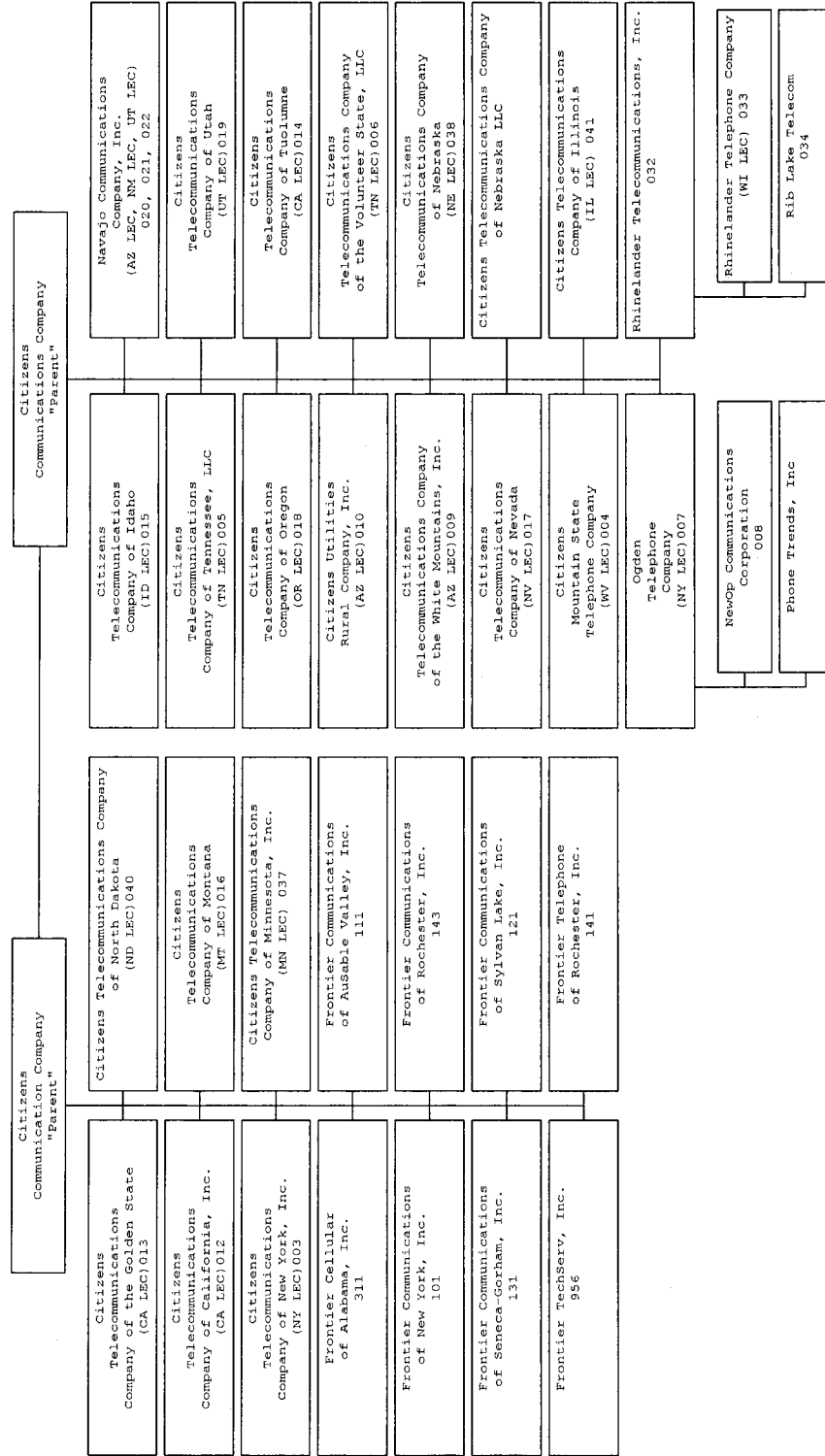
Citizens Communications Company
 Corporate Organization Chart 1
Operating Divisions



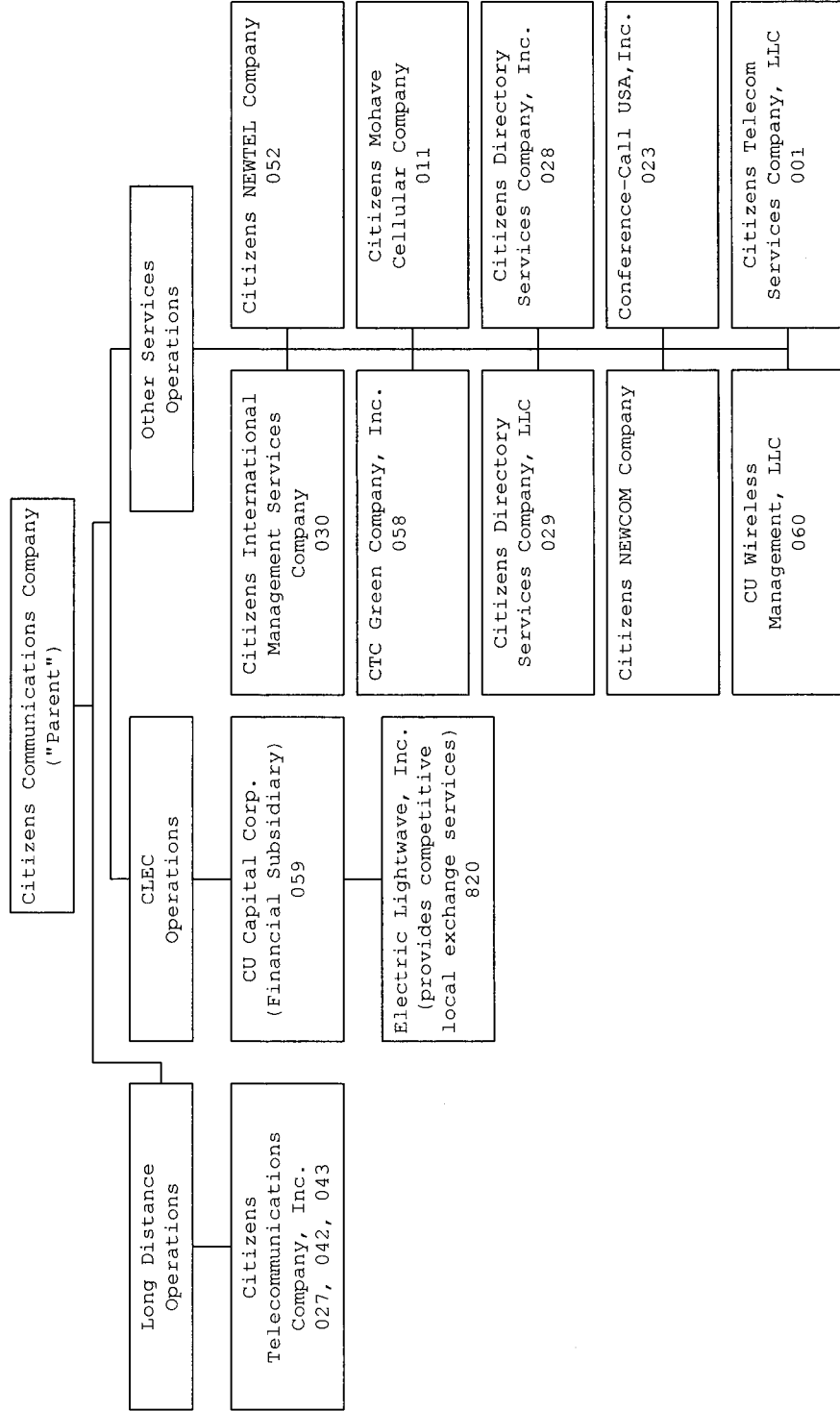
**Citizens Communications Company
Corporate Organization Chart 2
Telecommunication Sector – Local Service
Page 1 of 2**



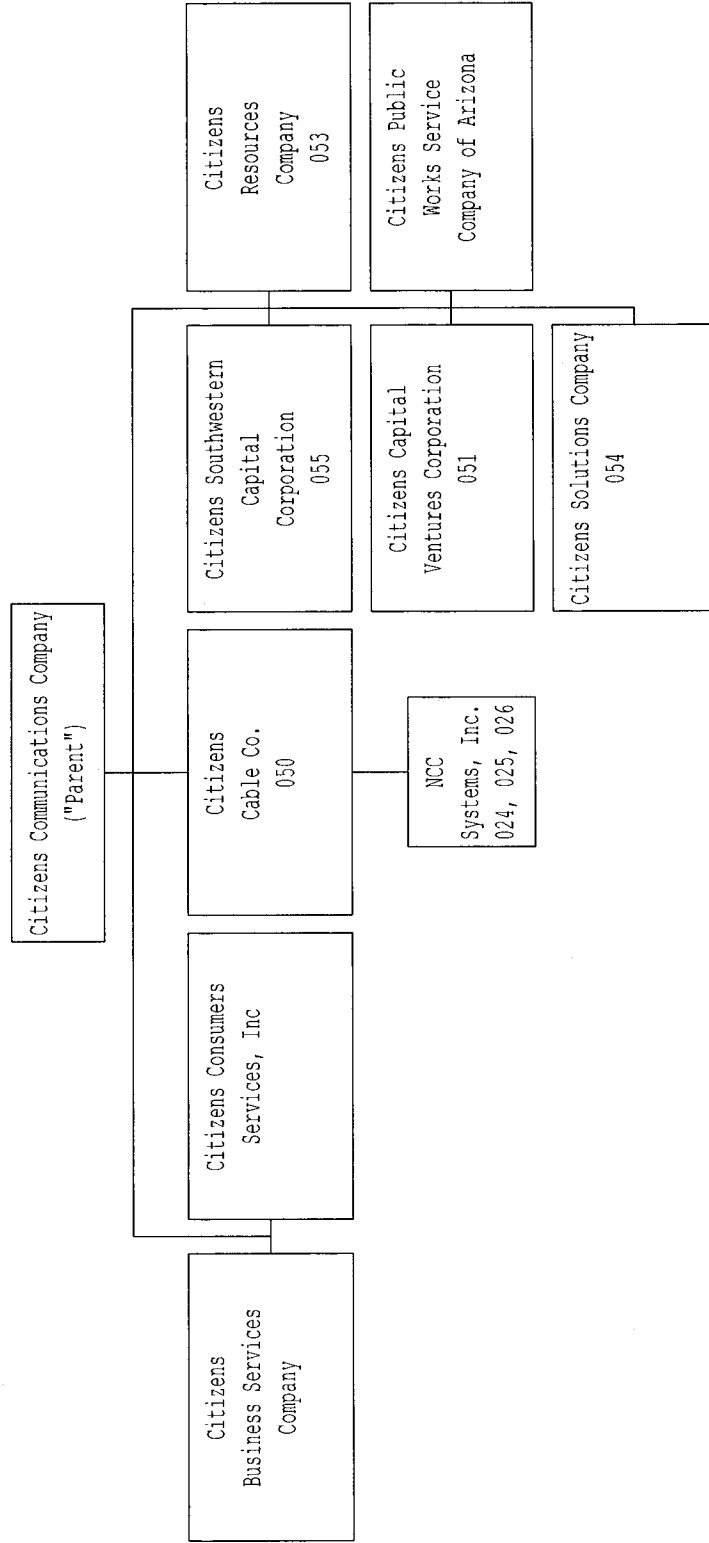
Citizens Communications Company Corporate Organization Chart 2 Telecommunication Sector – Local Service Page 2 of 2



**Citizens Communications Company
Corporate Organization Chart 3
Telecommunications Sector – LD, CLEC, Other Services**



**Citizens Communications Company
Corporate Organization Chart 4
Energy, Water/Waste Water, Cable TV and Other Subsidiaries**



New or Amended Contracts with Affiliated Companies
Schedule Z-8

Company: Frontier Communications of the South, Inc.
For the Year Ended December 31, 2004

<p>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.</p>	
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, 2004

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)
Citizens Communications Company	Accounting / Executive, Legal, Engineering, Financial, Computer and Other	Various	Both	Various	206,250
Sector Central	Accounting / Executive, Legal, Engineering, Financial, Computer and Other	Various	Both	Various	313,405
Regional Allocation	Accounting / Executive, Legal, Engineering, Financial, Computer and Other	Various	Both	Various	264,641

Earnings Surveillance

Schedule Z-10

Company: Frontier Communications of the South, Inc.
For the Year Ended December 31, 2004

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	\$ 21,644,419	\$ 6,733,951	\$ 14,910,468
2. Accumulated Depreciation and Amortization	\$ 12,299,182	\$ 3,872,201	\$ 8,426,981
3. Net Plant In Service	\$ 9,345,238	\$ 2,861,751	\$ 6,483,487
4. Property Held for Future Use	\$ -	\$ -	\$ -
5. TPUC	\$ 274,715	\$ 85,469	\$ 189,247
6. Working Capital Allowance	\$ 92,371		\$ 64,814
7. Per Book Average Rate Base	\$ 9,712,324	\$ 2,947,219	\$ 6,737,548
8. % Distribution	100%	30%	69%

ADJUSTMENTS TO AVERAGE RATE BASE

9. Adjustments for Achieved Rate Base			\$ 375,490
10. Adjusted Achieved Rate Base			\$ 7,113,038

RATES OF RETURN

11. Average Per Book	3.90%	10.87%	0.87%
12. Average FPSC Adjusted			0.82%

ADJUSTMENTS TO RATE BASE	(1) Plant In Service	(2) Accumulated Depreciation and Amortization	(3) Property Held for Future Use	(4) Telephone Plant Under Construction	(5) Working Capital Allowance	(6) TOTALS
1. Intrastate Rate Base per Books	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<u>INTRASTATE ADJUSTMENTS</u>						
2. General Support	\$ 1,128,802	\$ -	\$ -	\$ -	\$ -	\$ 1,128,802
3. General Support Reserve	\$ -	\$(753,312)	\$ -	\$ -	\$ -	\$(753,312)
4.	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
5. Total Accounting Adjustments, Intrastate	\$ 1,128,802	\$(753,312)	\$ -	\$ -	\$ -	\$ 375,490
6. Intrastate Rate Base	1,128,802	(753,312)	\$ -	\$ -	\$ -	\$ -

Earnings Surveillance

Schedule Z-10

Company: *Frontier Communications of the South, Inc.*
For the Year Ended December 31, 2004

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	\$ 1,226,047	\$ -	\$ 1,226,047	-	-	\$ 1,226,047
2. Network Access Revenue						
a. BHMOC	379,768	379,768	-	-	-	\$ -
b. MOU Access	449,495	148,223	301,272	-	-	\$ 301,272
c. Special Access	237,877	237,877	-	-	-	\$ -
d. Other Access	-	-	-	-	-	\$ -
3. Long Distance Revenue						
a. MTS	-	-	-	-	-	\$ -
b. Other	4,257	-	4,257	-	-	\$ 4,257
4. Subsidy Fund Revenue	462,844	462,844	-	-	-	\$ -
5. Miscellaneous Revenue	163,820	57,898	105,922	-	-	\$ 105,922
6. Uncollectible Revenues	7,157	7,157	-	-	-	\$ -
7. Net Booked Revenue	<u>\$ 2,931,265</u>	<u>\$ 1,293,766</u>	<u>\$ 1,637,498</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,637,498</u>
OPERATING EXPENSE:						
8. Plant Specific Operations Expense	\$ 393,243	\$ 122,771	\$ 270,473			
9. Plant Non-Specific Operations Expense	169,876	44,816	\$ 125,059			
10. Access Expense	11,443	-	\$ 11,443			
11. Depreciation and Amortization	1,008,888	313,658	\$ 695,230			
12. Customer Operations Expense	219,126	47,273	\$ 171,853			
13. Corporate Operations Expense	307,197	307,196	71.23%			
14. Other Income and Expenses	147,384	45,862	\$ 101,523			
15. Total Operating Expense	<u>\$ 2,257,156</u>	<u>\$ 881,576</u>	<u>\$ 1,375,581</u>			
16. % Distribution	<u>-</u>	<u>-</u>	<u>\$ -</u>			
OPERATING TAXES:						
17. Federal Income Tax	235,938	73,417	\$ 162,521			
18. State Income Tax	43,817	13,635	\$ 30,182			
19. Other Taxes	15,462	4,811	\$ 10,651			
20. Total Operating Taxes	<u>\$ 295,217</u>	<u>\$ 91,863</u>	<u>\$ 203,354</u>			
NET OPERATING INCOME:						
21. Per Book NOI	<u>378,892</u>	<u>320,328</u>	<u>58,564</u>			
22. NOI Effect of Adjustments			<u>\$ -</u>			
23. Adjusted NOI			<u>\$ 58,564</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, 2004

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	\$ 1,226,047	\$ -	\$ -	\$ 105,922	\$ -	\$ 1,637,498
INTRASTATE ADJUSTMENTS						
2. Out of period adjustments	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
3. None	-	-	-	-	-	-
4.	-	-	-	-	-	-
5.	-	-	-	-	-	-
6. Total Accounting Adjustments, Intrastate	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
7. Total Adjusted Intrastate Revenue	\$ 1,226,047	\$ -	\$ -	\$ 105,922	\$ -	\$ 1,637,498

	(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	\$ 270,473	\$ 125,059	\$ 695,230	\$ 171,853	\$ 1	\$ 101,523	\$ 1,375,581
INTRASTATE ADJUSTMENTS							
2. Out of period adjustments	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
3.	-	-	-	-	-	-	-
4.	-	-	-	-	-	-	-
5.	-	-	-	-	-	-	-
6. Total Accounting Adjustments, Intrastate	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
7. Total Adjusted Intrastate Exp.	\$ 270,473	\$ 125,059	\$ 695,230	\$ 171,853	\$ 1	\$ 101,523	\$ 1,375,581

(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	\$ 162,521	\$ 30,182	\$ 10,651	\$ 203,354	\$58,564
INTRASTATE ADJUSTMENTS					
2. Out of period adjustments	\$ -	\$ -	\$ -	\$ -	\$ -
3.	-	-	-	-	-
4.	-	-	-	-	-
5.	-	-	-	-	-
6. Total Accounting Adjustments, Intrastate	\$ -	\$ -	\$ -	\$ -	\$ -
7. Total Adjusted Intrastate Taxes / NOI	162,521	30,182	10,651	203,354	\$58,564

Earnings Surveillance
Schedule Z-10

Company: Frontier Communications of the South, Inc.
For the Year Ended December 31, 2004

Page 4 of 4

AVERAGE CAPITAL	(1)	(2)	(3)	(4)	(5)	(6) ----- COST RATE -----			(9) ----- 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	12,795,743	7,227,465	(10,925,850)	9,097,357	93.67%	11.00%	12.00%	13.00%	10.30%	11.24%	12.18%
6. ITC	-	-	-	-	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
7. Cost Free Capital	1,353,537	-	(738,570)	614,967	6.33%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
8. Total Capital	14,149,280	7,227,465	(11,664,420)	9,712,324	100.00%				10.30%	11.24%	12.18%

FINANCIAL RATIO

9. Intrastate achieved return on equity	0.88%
FPSC Adjusted Basis	

ADJUSTMENTS TO AVERAGE CAPITAL	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	LONG TERM DEBT	SHORT TERM DEBT	PREFERRED STOCK	CUSTOMER DEPOSITS	COMMON EQUITY	INVESTMENT TAX CREDITS	COST FREE CAPITAL	TOTAL CAPITAL
1. Total Capital Per Books	-	-	-	-	12,795,743	-	1,353,537	14,149,280

DESCRIPTION OF ADJUSTMENTS TO SPECIFIC SOURCES

2. Investment in Alabama Cellular	\$ -	\$ -	\$ -	\$ -	\$ 15,892,111	\$ -	\$ -	\$ 15,892,111
3. NonRegulated Investmetns	-	-	-	-	(475,530)	-	-	(475,530)
4. Fronter Investments	-	-	-	-	(8,189,116)	-	-	(8,189,116)
5. Sub-total of Adjustments to Specific Sources	-	-	-	-	7,227,465	-	-	7,227,465
6. Adjusted Total Capital	-	-	-	-	20,023,208	-	1,353,537	21,376,745

DESCRIPTION OF PRO RATA ADJUSTMENTS

7. Alabama Rate Base	\$ -	\$ -	\$ -	\$ -	\$ (10,925,850)	\$ -	\$ (738,570)	\$ (11,664,420)
8.	-	-	-	-	-	-	-	-
9.	-	-	-	-	-	-	-	-
10. Sub-total of Pro Rata Adjustments to Sources	-	-	-	-	(10,925,850)	-	(738,570)	(11,664,420)
11. Subtotal, Pro Rata Adjusted Total Capital	-	-	-	-	9,097,357	-	614,967	9,712,324
12. Less Interstate Operations	-	-	-	-	-	-	-	-
13. Achieved Intrastate Capital	\$ -	\$ -	\$ -	\$ -	\$ 9,097,357	\$ -	\$ 614,967	\$ 9,712,324