

OFFICIAL COPY
AUDITING AND FINANCIAL ANALYSIS
DIVISION, FPSC

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, 1999

FLORIDA PUBLIC SERVICE
COMMISSION

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AUDITING &
FINANCIAL ANALYSIS DIV

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AUDITING &
FINANCIAL ANALYSIS DIV

FLORIDA PUBLIC SERVICE
COMMISSION

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

Name	Christine Burke	Title	Regional Manager, Regulatory		
Address	180 South Clinton Avenue	City	Rochester	State	New York 14646
Telephone No.	(716)-777-6719				PSC/AFA 18 (12/95)

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, 1999 to December 31, 1999, inclusive.

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

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

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

5/31/00
Date


Signature

MARTIN MUCCI
Name

Senior VP Local Operations
Title

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Identity of Respondent

Schedule A-1

Company: FRONTIER COMMUNICATIONS OF THE SOUTH, INC.

For the Year Ended December 31, 1999

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

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

Control over Respondent

Schedule A-2

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

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

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

- | | |
|--|-----------------------------|
| (c) The means by which control was held: | 100% of voting common stock |
|--|-----------------------------|

(For example, through ownership of voting securities; through common directors, officers or stockholders; through voting trusts; etc.)

- | | |
|----------------------------|------|
| (d) The extent of control: | 100% |
|----------------------------|------|

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, 1999

Name of Director or Officer and Address (City and State)	Title & Dept. over Which Jurisdiction is Exercised	Director's Fees
Joseph P. Clayton	Director/Chief Financial Officer	
Martin Mucci	Executive Vice President	
Robert L. Barrett	Director	
James G. Dole	Director/Chief Financial Officer	
Donna L. Reeves-Collins	Vice President	
Richard E. Burgess	Vice President and General Manager	
Richard N. Kappler	Assistant Treasurer	
Joseph Enis	Treasurer	
Michael T. Carr	Assistant Treasurer	
Josephine S. Trubek	Secretary	
Barbara J. LaVerdi	Assistant Secretary	

Stockholders
Schedule A-4

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

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	Class of Stock	Shares Held
Global Crossing North America, Inc. Rochester, NY	Common	5,000

Important Changes during the Year
Schedule A-5

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

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

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

QUESTIONS 1,2 & 4 ANSWER IS: NONE

QUESTION 3: Frontier Communications of the South, Inc and its parent company Frontier Corp. were purchased by Global Crossing Ltd. - 9/99

BALANCE SHEET

Schedule B-1

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

December 31, 1999

Page 1 of 2

Ref. Sch.	Account No.	Accounts	Amounts (\$)	
			Beginning of Year	End of Year
		<i>Current Assets</i>		
	1130	Cash	39,727	26,914
	1140	Special Cash Deposits		
	1150	Working Cash Advance	5,150	5,150
	1160	Temporary Investments		
	1180	Telecomm. Accounts Receivable	1,126,902	1,256,801
	1181	Telecomm. Accounts Receivable Allowance		
	1190	Other Accounts Receivable	4,202,325	2,171,588
	1191	Accounts Receivable Allowance-Other		
	1200	Notes Receivable		
	1201	Notes Receivable Allowance		
	1210	Interest and Dividends Receivable		
	1220	Material and Supplies	64,551	64,165
	1290	Prepaid Rents		
I-3	1300	Prepaid Taxes		
	1310	Prepaid Insurance		
	1320	Prepaid Directory Expenses		
	1330	Other Prepayments		1,134
	1350	Other Current Assets	4,570	79,098
		<i>Total Current Assets</i>	5,443,225	3,604,850
		<i>Noncurrent Assets</i>		
	1401	Investments in Affiliated Co.	21,430,240	24,334,862
	1402	Investments in Nonaffiliated Co.	737,100	737,100
	1406	Nonregulated Investments	529,540	367,357
B-7	1407	Unamortized Debt Issuance Expense		
	1408	Sinking Funds		
	1410	Other Noncurrent Assets	76,262	81,593
	1438	Deferred Maintenance & Retirements		
B-5	1439	Deferred Charges	167,233	156,522
	1500	Other Jurisdictional Assets - Net		
		<i>Total Noncurrent Assets</i>	22,940,375	25,677,434
		<i>Telephone Plant in Service</i>		
B-3	2001	Telecomm. Plant in Service	37,040,299	40,394,537
	2002	Property Held for Future Use		
	2003	Plant under Construction	1,965,394	1,759,632
	2005	Plant Adjustment		
	2006	Nonoperating Plant	86,329	86,329
		<i>Subtotal</i>	39,092,022	42,240,498
		<i>Less:</i>		
B-4	3100	Acc. Depreciation	20,727,926	23,263,789
"	3200	Acc. Depreciation-Held for Future Use		
"	3300	Acc. Depreciation-Nonoperating	71,642	74,318
"	3410	Acc. Amort. - Capitalized Leases		
"	3420	Acc. Amort. - Leasehold Improvements		
"	3500	Acc. Amort. - Intangible		
"	3600	Acc. Amort. - Other	70,206	9,424
		<i>Subtotal</i>	20,869,774	23,347,531
		<i>Net Telephone Plant in Service</i>	18,222,248	18,892,967
		TOTAL ASSETS	46,605,848	48,175,251

BALANCE SHEET

Schedule B-1

Company: Frontier Communications of the South, Inc.

December 31, 1999

Page 2 of 2

Ref. Sch.	Account No.	Accounts	Amounts (\$)	
			Beginning of Year	End of Year
		<i>Current Liabilities</i>		
B-6	4010	Accounts Payable	4,518,527	2,582,178
	4020	Notes Payable		
	4030	Advanced Billing and Payments	244,639	381,830
	4040	Customers' Deposits	50,859	575
B-7	4050	Current Maturities - Long Term	427,634	427,634
	4060	Current Maturities - Capital Leases		
I-3	4070	Income Taxes - Accrued	1,259,289	1,989,563
"	4080	Other Taxes - Accrued	283,609	(88,703)
B-8	4100	Net Current Deferred Op. Income Taxes		10,294
	4110	Net Current Deferred Nonop. Income Taxes		
	4120	Other Accrued Liabilities	240,724	75,879
	4130	Other Current Liabilities	23,996	84,196
		<i>Total Current Liabilities</i>	7,049,277	5,463,446
		<i>Long-Term Debt</i>		
B-7	4210	Funded Debt	8,854,839	8,408,404
"	4220	Premium on Long-Term Debt		
"	4230	Discount on Long-Term Debt		
	4240	Reacquired Debt		
	4250	Obligations under Capital Leases		
B-7	4260	Advanced from Affiliated Companies		
"	4270	Other Long-Term Debt		
		<i>Total Long-Term Debt</i>	8,854,839	8,408,404
		<i>Other Liabilities and Deferred Credits</i>		
	4310	Other Long-Term Liabilities	309,000	402,497
	4320	Unamortized Operating ITC - Net	0	0
	4330	Unamortized Nonoperating ITC - Net		
B-8	4340	Net Noncur. Def. Oper. Income Taxes	1,045,124	0
	4350	Net Noncur. Def. Nonoper. Inc. Taxes		
B-9	4360	Other Deferred Credits	91,220	0
	4370	Other Juris. Liab. & Def. Credits		
		<i>Total Other Liab. & Def. Credits</i>	1,445,344	402,497
		<i>Stockholder's Equity</i>		
	4510	Capital Stock	500,000	500,000
	4520	Additional Paid-in Capital		
	4530	Treasury Stock		
	4540	Other Capital	4,394,360	4,378,941
	4550	Retained Earnings	24,362,028	29,021,963
	9999	Headquarters Control		
		<i>Total Stockholder's Equity</i>	29,256,388	33,900,904
		<i>TOTAL LIABILITIES AND EQUITY</i>	46,605,848	48,175,251

Statement of Cash Flows

Schedule B-2

Company: FRONTIER COMMUNICATIONS OF THE SOUTH, INC.

For the Year Ended December 31, 1999

Page 1 of 2

Description of Items	Amount	Total Amount
Increase/(Decrease) in Cash and Cash Equivalents		
Cash Flows from Operating Activities:		
Net Income:		\$4,659,935
Adjust. to Reconcile NI to Net Cash Provided by Operating Activities:		
Depreciation and Amortization	\$2,735,428	
Gain on Sale of Investments	\$0	
Provision for Losses for Accounts Receivable		
Deferred Income Taxes - Net	(\$1,045,124)	
Unamortized ITC - Net	\$0	
Allowance for Funds Used During Construction		
Net Change in Operating Receivables	\$1,900,838	
Net Change in Material, Supplies and Inventories	\$386	
Net Change in Operating Payables and Accrued Liabilities	(\$1,585,831)	
Net Change in Other Assets and Deferred Charges	\$91,901	
Net Change in Other Liabilities and Deferred Credits	\$2,277	
Other (Explained)		
Total Adjustments		\$2,099,875
Net Cash Provided by (Used in) Operating Activities		\$6,759,810
Cash Inflows (Outflows) from Investing Activities:		
Construction/Acquisition of Property, Plant and Equip. (Net of AFUDC and Capital Lease Related Acquisitions)	(\$3,406,147)	
Proceeds from disposals of Property, Plant and Equipment		
Investments in and Advances to Affiliates	(\$2,904,622)	
Other Investing Activities (Explained)	\$0	
Net Cash Provided by (Used in) Investing Activities		(\$6,310,769)
Total This Page		\$449,041

Statement of Cash Flows

Schedule B-2

Company: FRONTIER COMMUNICATIONS OF THE SOUTH, INC.

For the Year Ended December 31, 1999

Page 2 of 2

Description of Items	Amount	Total Amount
Total from Preceding Page		\$449,041
Cash Flows from Financing Activities:		
Net Inc./Dec. in ST Debt with Original Maturities of 3 Months or Less	0	
Advances from Affiliates		
Repayments of Advances from Affiliates		
Proceeds from Long-Term Debt		
Repayments of Long-Term Debt	(\$446,435)	
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)	(\$15,419)	
Net Cash Provided by Financing Activities		(\$461,854)
Effect of Exchange Rate Changes on Cash		
Net Increase/(Decrease) in Cash and Cash Equivalents		(\$12,813)
Cash and Cash Equivalents at Beginning of Period		\$44,877
Cash and Cash Equivalents at End of Period		\$32,064

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, 1999

Page 1 of 3

Acct. No.	Account Description	Depr. Rate	Beginning Balance*	Additions	Retirements	Reclass.	Adjustments	Transfers	Ending Balance*
2111	Land		168,001	12,890			(17,254)		163,637
Amortizable General Support Assets:									
2116	Other Work Equipment	7 yrs	338,355	81,229					419,584
2122	Furniture	10 yrs	208,323						208,323
2123	Office Support Equipment	7 yrs	21,352						21,352
2123	Company Communications	5 yrs	113,558						113,558
2124	General Purpose Computer	5 yrs	561,433	32,693					594,126
		AL FL							
Depreciable Assets: This schedule should identify each account/subaccount for which a separate depreciation rate has been approved by the FPSC.									
2112	Motor Vehicles	9.0	249,057	147,552					396,609
2121	Buildings	2.7 3.0	1,653,333	110,768					1,764,101
	Total Land & Support Assets		3,313,412	385,132	0	0	(17,254)	0	3,681,290
Central Office Assets:									
2212	Digital Electronic Switch	6.0 9.9	8,919,225	800,990					9,720,215
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	1,150,194	267,282					1,417,476
2232	Fiber Circuit Equipment	9.6 10.9	104,065	43,945					148,010
	Total Central Office Assets		10,173,484	1,112,217	0	0	0	0	11,285,701
Info. Orig/Term Assets:									
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, 1999

Page 2 of 3

Acct. No.	Account Description	Depr. Rate	Beginning Balance*	Additions	Retirements	Reclass.	Adjustments	Transfers	Ending Balance*
(Continued)									
Cable and Wire Facilities									
2411	Poles	2.2	100,518	108	12				100,614
2421	Aerial Cable Metallic	6.06	138,010						138,010
2421	Aerial Cable Fiber		2,151						2,151
2422	Underground Cable Metallic	4.0	786,967	5,132					792,099
2422	Underground Cable Fiber	3.1	234,596						234,596
2423	Buried Metallic Cable	4.8	17,609,393	1,499,167	134,469				18,974,091
2423	Buried Fiber Cable	3.5	1,846,872	33,555					1,880,427
2423	Buried Cable Terminal	4.8	2,362,097	472,280	1,618				2,832,759
2423	Buried Air Cove Cable		0						0
2441	Conduit Systems	2.0	472,799						472,799
	Total Cable and Wire Facilities		23,553,403	2,010,242	136,099	0	0	0	25,427,546

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, 1999**

Acct. No.	Account Description	Depr. Rate	Beginning Balance*	Additions	Retirements	Reclass.	Adjustments	Transfers	Ending Balance*
(Continued)									
Capital Recovery Schedules:									
Jointly Used Plant Allocated to Nonregulated			()	()	()	()	()	()	()
Amortizable Assets:									
2681	Capital Leases								
2682	Leasehold Improve.								
2690	Intangibles								
Total Balances			37,040,299	3,507,591	136,099	0	(17,254)	0	40,394,537

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, 1999

Page 1 of 3

Acct. No.	Account Description	Depr. Rate	Beginning Balance*	Additions	Retirements	Reclass.	Adjustments	Transfers	Ending Balance*
2111	Land		23,985						23,985
Amortizable General Support Assets:									
2116	Other Work Equipment	7 yrs	0						0
2122	Furniture	10 yrs	2,565						2,565
2123	Office Support Equipment	7 yrs	0						0
2123	Company Communications	5 yrs	0						0
2124	General Purpose Computer	5 yrs	0						0
Depreciable Assets: This schedule should identify each account/subaccount for which a separate depreciation rate has been approved by the FPSC.									
2112	Motor Vehicles		0						0
2121	Buildings	3.0	148,483						148,483
	Total Land & Support Assets		175,033	0	0	0	0	0	175,033
Central Office Assets:									
2212	Digital Electronic Switch	9.9	2,388,551	150,056					2,538,607
2215	Elec. Mechanical Switch		0						0
2220	Operator Systems		0						0
2231	Radio Systems		0						0
2232	Circuit Equipment	7.7	411,962	94,227					506,189
2232	Fiber Circuit Equipment	10.9	30,266						30,266
	Total Central Office Assets		2,830,779	244,283	0	0	0	0	3,075,062
Info. Orig/Term Assets:									
2321	Customer Premise Wiring	(A)							
2351	Public Telephone Equipment	6.1	0						0
	Total Info. Orig/Term Assets		0	0	0	0	0	0	0

Florida Only

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

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

For the Year Ended December 31, 1999

Page 2 of 3

Acct. No.	Account Description	Depr. Rate	Beginning Balance*	Additions	Retirements	Reclass.	Adjustments	Transfers	Ending Balance*
(Continued)									
Cable and Wire Facilities									
2411	Poles		0						0
2421	Aerial Cable Metallic		0						0
2421	Aerial Cable Fiber		0						0
2422	Underground Cable Metallic	5.8	1,612						1,612
2422	Underground Cable Fiber	5.1	2,692						2,692
2423	Buried Metallic Cable	5.6	5,374,663	525,560	82,207				5,818,016
2423	Buried Fiber Cable	4.7	830,571	154,394					984,965
2423	Buried Cable Terminal		795,798		974				794,824
2423	Buried Air Cove Cable		0						0
2441	Conduit Systems	1.7	1,710						1,710
	Total Cable and Wire Facilities		7,007,046	679,954	83,181	0	0	0	7,603,819

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, 1999

Page 3 of 3

Acct. No.	Account Description	Depr. Rate	Beginning Balance*	Additions	Retirements	Reclass.	Adjustments	Transfers	Ending Balance*
(Continued)									
Capital Recovery Schedules:									
Jointly Used Plant Allocated to Nonregulated			()	()	()	()	()	()	()
Amortizable Assets:									
2681	Capital Leases								
2682	Leasehold Improve.								
2690	Intangibles								
Total Balances			10,012,858	924,237	83,181	0	0	0	10,853,914
<p>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.</p>									

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, 1999**

Acct. No.	Account Description	Beginning Balance*	Accruals**	Reclass.	Retirements	Gross Salvage	Cost of Removal	Adjustments	Transfers	Ending Balance*
(Continued)										
Cable and Wire Facilities:										
2411	Poles	99,741	885		12					100,614
2421	Aerial Cable Metallic	116,800	7,208							124,008
2421	Aerial Cable Fiber	684	209							893
2422	Underground Cable Metallic	658,644	18,165							676,809
2422	Underground Cable Fiber	51,048	7,326							58,374
2423	Buried Metallic Cable	10,110,890	1,040,615		134,469		1,130			11,015,906
2423	Buried Fiber Cable	548,187	74,999							623,186
2423	Buried Cable Terminal	581,651	195,721		1,618					775,754
2423	Buried Aire Core Cable	0								0
2441	Conduit Systems	248,222	8,451							256,673
	Total Cable & Wire Facilities	12,415,867	1,353,579	0	136,099	0	1,130	0	0	13,632,217

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, 1999**

Page 3 of 3

Acct. No.	Account Description	Beginning Balance*	Accruals**	Reclass.	Retirements	Gross Salvage	Cost of Removal	Adjustments	Transfers	Ending Balance*
(Continued)										
Capital Recovery Schedules:		This schedule should identify each approved capital recovery schedule.								
	Subtotal	20,727,926	2,600,372	0	136,099	71,717	1,130	0	0	23,262,786
	Reserve for Jointly Used Plant allocated to Nonregulated	()							(
Accumulated Depr. & Amortization:										
3200	- PHFU									
3300	- Nonoperating	71,642	2,676							74,318
3410	- Capital Lease									
3420	- Leasehold Improve.									
3500	- Intangibles									
3600	- Other	70,206							(60,782)	9,424
	Subtotal	141,848	2,676	0	0	0	0	0	(60,782)	83,742
	Grand Total	20,869,774	2,603,048	0	136,099	71,717	1,130	0	(60,782)	23,346,528
<p>Note: * The grand total of beginning and ending balances plus jointly used plant allocated to nonregulated, if any, must agree to the subtotal of Depreciation & Amortization in Schedule B-1, Balance Sheet.</p> <p>** The grand total of accruals plus jointly used plant allocated to nonregulated, if any, must agree with the total Depreciation & Amortization Expense in Schedule I-1, Income Statement.</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, 1999

Page 2 of 3

Acct. No.	Account Description	Beginning Balance*	Accruals**	Reclass.	Retirements	Gross Salvage	Cost of Removal	Adjustments	Transfers	Ending Balance*
(Continued)										
Cable and Wire Facilities:										
2411	Poles	0								0
2421	Aerial Cable Metallic	0								0
2421	Aerial Cable Fiber	0								0
2422	Underground Cable Metallic	1,153	93							1,246
2422	Underground Cable Fiber	1,267	137							1,404
2423	Buried Metallic Cable	3,382,043	309,078		82,207		349			3,608,565
2423	Buried Fiber Cable	368,385	39,037							407,422
2423	Buried Cable Terminal	5,266	47,470		974					51,762
2423	Buried Aire Core Cable	0								0
2441	Conduit Systems	827	29							856
	Total Cable & Wire Facilities	3,758,941	395,844	0	83,181	0	349	0	0	4,071,255

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, 1999

Page 3 of 3

Acct. No.	Account Description	Beginning Balance*	Accruals**	Reclass.	Retirements	Gross Salvage	Cost of Removal	Adjustments	Transfers	Ending Balance*
(Continued)										
Capital Recovery Schedules:		This schedule should identify each approved capital recovery schedule.								
Subtotal		5,136,640	675,336	0	83,181	0	349	0	0	5,728,446
Reserve for Jointly Used Plant allocated to Nonregulated		()	()							()
Accumulated Depr. & Amortization:										
3200	- PHFU									
3300	- Nonoperating									0
3410	- Capital Lease									
3420	- Leasehold Improve.									
3500	- Intangibles									
3600	- Other	0								0
Subtotal		0	0	0	0	0	0	0	0	0
Grand Total		5,136,640	675,336	0	83,181	0	349	0	0	5,728,446
<p>Note: * The grand total of beginning and ending balances plus jointly used plant allocated to nonregulated, if any, must agree to the subtotal of Depreciation & Amortization in Schedule B-1, Balance Sheet.</p> <p>** The grand total of accruals plus jointly used plant allocated to nonregulated, if any, must agree with the total Depreciation & Amortization Expense in Schedule I-1, Income Statement.</p>										

Deferred Charges (Account 1439)

Schedule B-5

Company: FRONTIER COMMUNICATIONS OF THE SOUTH, INC.

For the Year Ended December 31, 1999

Description of Items	Amount at Year End
Account 1439 - List five largest items	\$
Miscellaneous Deferred Items	69,985
Aggregate of All Other Items	
Total	\$69,985

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	0	0
Frontier Communications Int'l	0	94,338	53,177	41,161
Frontier Information Technologies, Inc.	97,268	1,381,154	1,363,696	114,726
Affiliated Price Caps Support	0	0	0	0
Frontier Corporation	77,970	1,206,842	1,117,625	167,187
Frontier Communications of Lamar County, Inc.	0	2,565	2,553	12
Frontier Communications of Alabama, Inc.	13,037	189,667	153,960	48,744
Frontier Communications Services, Inc.	7,614	486,852	134,415	360,051
Frontier Communications of Georgia, Inc.	500	518,720	518,870	350
Frontier Communications of Mississippi, Inc.	0	25,720	25,710	10
Frontier Communications of Schuyler, Inc.	0	0	0	0
Frontier Information Services	16,330	188,914	188,188	17,056
Frontier Communications of Minnesota, Inc.	45,689	1,039,801	1,035,883	49,607
Frontier Communications of New York, Inc.	24,847	340,297	365,144	0
Frontier Telephone of Rochester, Inc.	38,974	1,467,954	1,475,796	31,132
Frontier Communications of St. Croix	0	0	0	0
Total	\$322,229	\$6,942,824	\$6,435,017	\$830,036
Other Accounts Payable (List Ten Largest Items.)				\$
OSP Carriers				105,289
AT&T				99,714
BellSouth				51,375
Payroll				58,148
Payroll Withholdings				127,498
E-911 Fees				15,341
Federal Excise Tax				20,144
Sales/Use/Rental Tax				17,932
Dual Party Relay Fee				2,093
Aggregate of All Other Items				1,254,608
Total				\$2,582,178

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, 1999

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	77,671	900,501			6.00%	63,581
Rural Telephone Bank	1977	2012/2013	92,479	1,940,874			6.50%	138,268
Rural Telephone Bank	1988	2018/2022	68,239	3,973,285			7.50%	317,261
Rural Elec Admin	various	1999-2006	157,259	544,956			2.00%	17,745
Rural Elec Admin	1983/1986	2018	31,986	1,048,788			5.00%	59,443
Total			427,634	8,408,404	0	0		596,297

Net Deferred Operating Income Taxes (Accts 4100 & 4340)

Schedule B-8

Company: FRONTIER COMMUNICATIONS OF THE SOUTH, INC.

For the Year Ended December 31, 1999

Particulars	Acct. No.	Beginning Balance	Current Year Accrual	Current Year Amort.	Adjust Dr/Cr	Ending Balance
Property Related:						
Net Current Op Inc Taxes(Acct 4100)		\$	\$	\$	\$	\$
Provision for Def Op Inc Taxes-Net Federal Income Taxes						
State and Local Income Taxes						
Total Net Current Op Inc Taxes		\$	\$	\$	\$	\$
Net Noncurr Op Inc Taxes(Acct 4340)						
Provision for Def Op Inc Taxes-Net Federal Income Taxes		827,216		1,151,880		1,979,096
State and Local Income Taxes		185,022		46,610		231,632
Total Net Noncurr Op IT		\$1,012,238	\$0	\$1,198,490	\$0	\$2,210,728
Total Property Related Def Op Inc Taxes		\$	\$	\$	\$	\$
Nonproperty Related:						
Net Curr Operating Inc Taxes(Acct 4100)						
Provision for Def Op Inc Taxes-Net Federal Income Taxes						
State and Local Income Taxes						
Total Net Current Op Inc Taxes		\$	\$	\$	\$	\$
Net Noncurr Op Inc Taxes(Acct 4340)						
Provision for Def Op Inc Taxes-Net Federal Income Taxes						
State and Local Income Taxes						
Total Net Noncurr Op Inc Taxes		\$	\$	\$	\$	\$
Total Nonproperty Related Def Op Inc Taxes		\$	\$	\$	\$	\$

Other Deferred Credits (Account 4360)
Schedule B-9

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

Description of Items	Amount at Year End
Account 4360 - List ten largest items	
Price Caps	\$0
Deferred Tax reg Liability	\$91,220
Aggregate of All Other Items	
Total	\$91,220

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

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

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

Total Company

Company: Frontier Communications of the South, Inc.

For the year ended December 31, 1999

Page 1 of 4

Ref. Sch.	Account No.	Accounts	Amounts (\$)		Total Company Prior Year
			Current Year		
			Total Company	Intrastate	
		OPERATING REVENUES			
	5001	Basic Area	3,324,692		3,132,480
	5002	Extended Area			0
	5003	Cellular Mobile			0
	5004	Other Mobile Service	68,813		45,187
	5010	Public Telephone	(362)		0
	5040	Local Private Line	41,944		29,605
	5050	Customer Premises	324,294		339,137
	5060	Other Local Exchange	759,368		693,660
	5069	Other Local Ex. Settlements	473,550		688,235
		Total Local Net. Service	4,992,299		4,928,304
	5081	End User	878,011		809,042
	5082	Switched Access	3,186,974		2,969,108
	5083	Special Access	372,721		352,753
	5084	State Access	2,501,270		2,580,931
		Total Network Access	6,938,976		6,711,834
	5100	Long Distance Message	820,232		861,161
	5111	Long Distance Inward			0
	5112	Long Distance Outward			0
	5121	Subvoice Grade LD Private Net.	61,724		69,821
	5122	Voice Program Grade LD			0
	5123	Audio Program Grade LD			0
	5124	Video Program Grade LD			0
	5125	Digital Transmission LD			0
	5126	LD Private Network Switching			0
	5128	Other LD Private Network			0
	5129	Other LD Private Net. Settle.			0
	5160	Other LD Revenue			0
	5169	Other LD Revenue Settle.	7,431		7,455
		Total LD Network	889,387		938,437
	5230	Directory	278,325		269,367
	5240	Rent	26,426		27,339
	5250	Corporate Operations			0
	5261	Special Billing Arrangement			0
	5262	Customer Operations			0
	5263	Plant Operations			0
	5264	Other Incidental Regulated Rev.	76,025		85,957
	5269	Other Revenue Settle.			0
	5270	Interstate Billing & Collection	285,130		252,309
		Intrastate Billing & Collection	391,398		420,293
	5301	Uncollectible Revenue-Tele.	(137,743)		(307,555)
	5302	Uncollectible Revenue-Other	(6)		(2,754)
		Total Miscellaneous	919,555		744,956
		TOTAL OPERATING REVENUES	13,740,217		13,323,531

INCOME STATEMENT

Total Company

Company: Frontier Communications of the South, Inc

For the year ended December 31, 1999

Page 2 of 4

Acct. No.	Account	Salaries & Wages	Benefits	Rents	Other Expenses	Current Year Total	Prior Year Total
	Plant Specific Exp.						
6112	Motor Vehicle				4,943	4,943	1
6113	Aircraft				7,539	7,539	6,999
6114	Vehicle					0	0
6115	Garage Work Equip.					0	0
6116	Other Work Equip.				2,677	2,677	(189)
	Total Network Support	0	0	0	15,159	15,159	6,811
6121	Land & Building	48,289	14,755	2,322	124,819	190,185	168,178
6122	Furniture & Artwork				1,415	1,415	(24)
6123	Office Equip.				2,589	2,589	2,256
6124	Gen. Purpose Computer	509	238	10	490,139	490,896	375,076
	Total General Support	48,798	14,993	2,332	618,962	685,085	545,486
6211	Analog Electronic					0	0
6212	Digital Electronic	124,285	39,063	2,337	105,015	270,700	245,122
6215	Electro-mechanical					0	0
	Total CO Switching	124,285	39,063	2,337	105,015	270,700	245,122
6220	Operator Systems					0	0
6231	Radio Systems	50,175	15,234	686	16,734	82,829	60,427
6232	Circuit Equip.	29,275	8,747	1,589	24,493	64,104	68,845
	Total Circuit Equip.	79,450	23,981	2,275	41,227	146,933	129,272
6311	Station Apparatus					0	0
6341	Large PBX					0	0
6351	Public Tele. Terminal					0	0
6362	Other Terminal Equip.					0	0
	Total Info. Orig/Term					0	0
6411	Poles	763	246	1,820	5,023	7,852	533
6421	Aerial Cable	6,037	1,714	171	7,178	15,100	6,579
6422	Underground Cable	14,736	4,822	339	2,373	22,270	94,294
6423	Buried Cable	429,350	132,770	11,429	374,865	948,414	811,680
6424	Submarine Cable					0	0
6425	Deep Sea Cable					0	0
6426	Intrabuilding Network					0	0
6431	Aerial Wire	384	117	3	76	580	826
6441	Conduit Systems					0	0
	Total Cable & Wire	451,270	139,669	13,762	389,515	994,216	913,912
	Total Plant Specific	703,803	217,706	20,706	1,169,878	2,112,093	1,840,603
	Plant Nonspecific Exp					0	
6510	Other Property Plt	(150)			28	(122)	1
6531	Power	314	88		98,578	98,980	90,540
6532	Network Admin.				4,807	4,807	1,102
6533	Testing	6,266	3,266		176,711	186,243	163,996
6534	Plant Op. Admin.	75,842	24,782		6,433	107,057	106,644
6535	Engineering	21,686	6,600		11,130	39,416	30,882
	Total Network Op.	103,958	34,736	0	297,687	436,381	393,165

INCOME STATEMENT
SCHEDULE I-1

Total Company

Company: Frontier Communications of the South, Inc.

For the year ended December 31, 1999

Page 3 of 4

Acct. No.	Account	Salaries & Wages	Benefits	Rents	Other Expenses	Current Year Total	Prior Year Total
6540	Access				98,085	98,085	117,955
						0	
6561	Depreciation - TPIS				2,708,713	2,708,713	2,456,794
6562	Depreciation - PHFU					0	0
6563	Amortization - Tangible				7,875	7,875	6,778
6564	Amortization - Intang.					0	(27)
6565	Amortization - Other				18,840	18,840	4,710
	Total Depr. & Amort.				2,735,428	2,735,428	2,468,255
	Total Plt Nonspecific	103,958	34,736	0	3,131,200	3,269,894	2,979,375
	Customer Operations						
6611	Product Management	5,322	2,015		34,226	41,563	39,485
6612	Sales	35,684	8,734		9,041	53,459	79,738
6613	Product Advertising				12,711	12,711	34,739
	Total Marketing	41,006	10,749		55,978	107,733	153,962
6621	Call Completion				3,469	3,469	0
6622	Number Service				216,580	216,580	201,709
6623	Customer Service	26,443	9,137		1,001,108	1,036,688	1,067,808
	Total Services	26,443	9,137		1,221,157	1,256,737	1,269,517
	Total Customer Op	67,449	19,886		1,277,135	1,364,470	1,423,479
	Corporate Operations						
6711	Executive	(2,728)			337,395	334,667	261,139
6712	Planning					0	0
6721	Accounting/Finance				299,282	299,282	258,037
6722	External Relations				92,480	92,480	106,659
6723	Human Resources				68,677	68,677	87,693
6724	Info. Management				222,403	222,403	282,508
6725	Legal				36,875	36,875	49,047
6726	Procurement				25,600	25,600	36,875
6727	Research/Development					0	0
6728	Other Gen. & Admin.	(32,094)	4,406		219,427	191,739	371,368
	Total Corporate Op	(34,822)	4,406		1,302,139	1,271,723	1,453,326
	TOTAL OPERATING EXP	840,388	276,734	20,706	6,880,352	8,018,180	7,696,783

INCOME STATEMENT

SCHEDULE I-1

Total Company

Company: Frontier Communications of the South, Inc.

For the year ended December 31, 1999

Page 4 of 4

Ref. Sch.	Account No.	Accounts	Amounts (\$)	
			Current Year	Prior Year
	7110	Income from Custom Work	0	0
	7130	Return from Nonreg. Use of Reg. Fac.	0	0
	7140	Gain/Loss from Foreign Exchange	0	0
	7150	Gain/Loss from Disp. of Land/Artwork	0	0
	7160	Other Operating Gains and Losses	0	0
		Other Op. Inc. & Expenses	0	0
	7210	Operating ITC	0	(36,000)
	7220	Operating Federal Income Taxes	2,418,181	2,918,580
	7230	Operating State & Local Income Taxes	278,093	374,246
I-2	7240	Other Operating Taxes	307,566	350,777
	7250	Provision for Deferred Op. Taxes-Net	(1,307,566)	(1,434,738)
		Total Operating Taxes	1,696,274	2,172,865
		Net Operating Income	4,025,763	3,453,583
	7310	Dividend Income	0	73
	7320	Interest Income	507,929	418,636
	7330	Income from Sinking & Other Funds	0	0
	7340	Allow. for Funds Used During Const.	55,620	32,521
	7350	Gain/Loss from the Disp. of Property	(17,254)	0
	7360	Other Nonoperating Income	0	469,694
I-4	7370	Special Charges	(22,591)	(21,459)
		Total Nonop. Income & Exp.	523,704	899,465
	7410	Nonop. ITC - Net		0
	7420	Nonop. Federal Income Taxes		0
	7430	Nonop. State & Local Income Taxes		0
	7440	Nonop. Other Taxes		0
	7450	Prov. for Def. Nonop. Inc. Tax-Net		0
		Total Nonop. Taxes	0	0
B-7	7510	Interest on Funded Debt	596,267	596,280
	7520	Interest Expense - Capital Leases		0
B-7	7530	Amortization of Debt Issuance Exp		0
	7540	Other Interest Deductions	27,722	4,053
		Total Interest & Related Items	623,989	600,333
I-8	7610	Extraordinary Income Credits		0
"	7620	Extraordinary Income Charges		0
"	7630	Curr. Inc Tax Effect of Ex. Items-Net		0
		Total Extraordinary Items	0	0
	7910	Inc. Effect of Juris. Ratemaking Diff.		
	7990	Nonregulated Net Income	734,457	(244,316)
		NET INCOME	4,659,935	3,508,399

**INCOME STATEMENT
SCHEDULE I-1**

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

For the year ended December 31, 1999

Page 1 of 4

Ref. Sch.	Account No.	Accounts	Amounts (\$)		
			Current Year		Total Company Prior Year
			Total Company	Intrastate	
		OPERATING REVENUES			
	5001	Basic Area	622,725	622,725	596,193
	5002	Extended Area	0	0	0
	5003	Cellular Mobile	0	0	0
	5004	Other Mobile Service	(6)	(6)	0
	5010	Public Telephone	5,335	5,335	0
	5040	Local Private Line	33,513	33,513	3,629
	5050	Customer Premises	157,867	157,867	34,794
	5060	Other Local Exchange	145,490	145,490	135,356
	5069	Other Local Ex. Settlements	0	0	160,020
		Total Local Net. Service	964,924	964,924	929,992
	5081	End User	167,557	0	174,723
	5082	Switched Access	580,089	0	562,555
	5083	Special Access	33,123	0	31,600
	5084	State Access	152,287	152,287	157,552
		Total Network Access	933,056	152,287	926,430
	5100	Long Distance Message	127,911	127,911	127,956
	5111	Long Distance Inward	0	0	0
	5112	Long Distance Outward	0	0	0
	5121	Subvoice Grade LD Private Net.	9,912	9,912	10,144
	5122	Voice Program Grade LD	0	0	0
	5123	Audio Program Grade LD	0	0	0
	5124	Video Program Grade LD	0	0	0
	5125	Digital Transmission LD	0	0	0
	5126	LD Private Network Switching	0	0	0
	5128	Other LD Private Network	0	0	0
	5129	Other LD Private Net. Settle.	0	0	0
	5160	Other LD Revenue	0	0	0
	5169	Other LD Revenue Settle.	0	0	0
		Total LD Network	137,823	137,823	138,100
	5230	Directory	22,929	22,929	22,827
	5240	Rent	6,607	6,607	6,835
	5250	Corporate Operations	0	0	0
	5261	Special Billing Arrangement	0	0	0
	5262	Customer Operations	5,726	5,726	5,725
	5263	Plant Operations	0	0	0
	5264	Other Incidental Regulated Rev.	276	276	236
	5269	Other Revenue Settle.	0	0	0
	5270	Interstate Billing & Collection	48,274	0	43,146
		Intrastate Billing & Collection	15,975	15,975	19,898
	5301	Uncollectible Revenue-Tele.	0	0	(56,126)
	5302	Uncollectible Revenue-Other	0	0	0
		Total Miscellaneous	99,787	51,513	42,541
		TOTAL OPERATING REVENUES	2,135,590	1,306,547	2,037,063

INCOME STATEMENT

Florida only

Company: *Frontier Communications of the South, Inc*

For the year ended December 31, 1999

Page 2 of 4

Acct. No.	Account	Salaries & Wages	Benefits	Rents	Other Expenses	Current Year Total	Prior Year Total
	<i>Plant Specific Exp.</i>						
6112	Motor Vehicle	(59)	(18)		1,571	1,494	(37)
6113	Aircraft				1,429	1,429	1,543
6114	Vehicle					0	0
6115	Garage Work Equip.					0	0
6116	Other Work Equip.	(191)	(60)	320	23	92	2,178
	<i>Total Network Support</i>	(250)	(78)	320	3,023	3,015	3,684
6121	Land & Building	9,619	2,868	1,026	41,128	54,641	53,809
6122	Furniture & Artwork				348	348	(6)
6123	Office Equip.				569	569	585
6124	Gen. Purpose Computer	112	52	2	93,191	93,357	95,634
	<i>Total General Support</i>	9,731	2,920	1,028	135,236	148,915	150,022
6211	Analog Electronic					0	0
6212	Digital Electronic	29,196	9,135	601	17,965	56,897	55,351
6215	Electro-mechanical					0	0
	<i>Total CO Switching</i>	29,196	9,135	601	17,965	56,897	55,351
6220	Operator Systems					0	0
6231	Radio Systems	10,869	3,585	186	2,168	16,808	10,551
6232	Circuit Equip.	4,504	1,415	26	7,426	13,371	13,237
	<i>Total Circuit Equip.</i>	15,373	5,000	212	9,594	30,179	23,788
6311	Station Apparatus					0	0
6341	Large PBX					0	0
6351	Public Tele. Terminal					0	0
6362	Other Terminal Equip.					0	0
	<i>Total Info. Orig/Term</i>	0	0	0	0	0	0
6411	Poles					0	0
6421	Aerial Cable	1,054	403	40	107	1,604	0
6422	Underground Cable				1,580	1,580	39,457
6423	Buried Cable	153,210	47,750	4,243	55,464	260,667	252,827
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
	<i>Total Cable & Wire</i>	154,264	48,153	4,283	57,151	263,851	292,284
	<i>Total Plant Specific</i>						525,129
	<i>Plant Nonspecific Exp</i>						
6510	Other Property Plt	(251)	(75)	(85)	(5)	(416)	(1,558)
6531	Power				23,305	23,305	21,163
6532	Network Admin.				849	849	269
6533	Testing	1,634	515		28,362	30,511	38,349
6534	Plant Op. Admin.	17,204	5,119		1,372	23,695	26,050
6535	Engineering	(1,771)	(462)		1,820	(413)	1,372
	<i>Total Network Op.</i>	16,816	5,097	(85)	55,703	77,531	85,645

INCOME STATEMENT

SCHEDULE I-1

Florida only

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

For the year ended December 31, 1999

Page 3 of 4

Acct. No.	Account	Salaries & Wages	Benefits	Rents	Other Expenses	Current Year Total	Prior Year Total
6540	Access				27,542	27,542	60,412
						0	
6561	Depreciation - TPIS				701,451	701,451	609,975
6562	Depreciation - PHFU					0	0
6563	Amortization - Tangible				1,267	1,267	1,536
6564	Amortization - Intang.					0	(36)
6565	Amortization - Other					0	0
	Total Depr. & Amort.				702,718	702,718	611,475
	Total Plt Nonspecific	16,816	5,097	(85)	785,963	807,791	757,532
	Customer Operations						
6611	Product Management				5,975	5,975	8,138
6612	Sales	2,384			7,660	10,044	17,394
6613	Product Advertising				2,815	2,815	8,381
	Total Marketing	2,384	0		16,450	18,834	33,913
6621	Call Completion				558	558	0
6622	Number Service				19,561	19,561	11,912
6623	Customer Service	5,576	1,616		192,038	199,230	263,155
	Total Services	5,576	1,616		212,157	219,349	275,067
	Total Customer Op	7,960	1,616		228,607	238,183	308,980
	Corporate Operations						
6711	Executive				69,742	69,742	58,496
6712	Planning				0	0	0
6721	Accounting/Finance				52,412	52,412	58,767
6722	External Relations				22,172	22,172	30,399
6723	Human Resources				12,769	12,769	19,983
6724	Info. Management				41,131	41,131	69,210
6725	Legal				6,113	6,113	10,500
6726	Procurement				5,436	5,436	7,405
6727	Research/Development					0	0
6728	Other Gen. & Admin.				21,098	21,098	82,288
	Total Corporate Op	0	0		230,873	230,873	337,048
	TOTAL OPERATING EXP	24,776	6,713	(85)	1,245,443	1,276,847	1,928,689

INCOME STATEMENT

SCHEDULE I-1

Florida only

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

For the year ended December 31, 1999

Page 4 of 4

Ref. Sch.	Account No.	Accounts	Amounts (\$)	
			Current Year	Prior Year
	7110	Income from Custom Work	0	0
	7130	Return from Nonreg. Use of Reg. Fac.	0	0
	7140	Gain/Loss from Foreign Exchange	0	0
	7150	Gain/Loss from Disp. of Land/Artwork	0	0
	7160	Other Operating Gains and Losses	0	0
		Other Op. Inc. & Expenses	0	0
	7210	Operating ITC	0	0
	7220	Operating Federal Income Taxes	677,091	790,361
	7230	Operating State & Local Income Taxes	77,866	72,674
I-2	7240	Other Operating Taxes	86,118	113,820
	7250	Provision for Deferred Op. Taxes-Net	(366,118)	0
		Total Operating Taxes	474,957	976,855
		Net Operating Income	383,786	(868,481)
	7310	Dividend Income		0
	7320	Interest Income	142,220	111,330
	7330	Income from Sinking & Other Funds		0
	7340	Allow. for Funds Used During Const.	15,574	8,618
	7350	Gain/Loss from the Disp. of Property		0
	7360	Other Nonoperating Income		0
I-4	7370	Special Charges		0
		Total Nonop. Income & Exp.	157,794	119,948
	7410	Nonop. ITC - Net		0
	7420	Nonop. Federal Income Taxes		0
	7430	Nonop. State & Local Income Taxes		0
	7440	Nonop. Other Taxes		0
	7450	Prov. for Def. Nonop. Inc. Tax-Net		0
		Total Nonop. Taxes	0	0
B-7	7510	Interest on Funded Debt	166,955	158,014
	7520	Interest Expense - Capital Leases		0
B-7	7530	Amortization of Debt Issuance Exp		0
	7540	Other Interest Deductions	130	403
		Total Interest & Related Items	167,085	158,417
I-8	7610	Extraordinary Income Credits		0
"	7620	Extraordinary Income Charges		0
"	7630	Curr. Inc Tax Effect of Ex. Items-Net		0
		Total Extraordinary Items	0	0
	7910	Inc. Effect of Juris. Ratemaking Diff.		0
	7990	Nonregulated Net Income	106,886	(147,069)
		NET INCOME	481,381	(1,054,019)

Other Operating Taxes

Schedule I-2

Company: FRONTIER COMMUNICATIONS OF THE SOUTH, INC.

For the Year Ended December 31, 1999

Name of Governemnt	Type of Tax						Total
	Property	Gross Receipts	PSC Assess	Intangible	Franchise	Others*	
U.S. Government		16190					16,190
State of Florida	120,470		5,741	739			126,950
State of Alabama	141,906						141,906
Environmental Tax							0
Escambia Co. Occupational Tax							0
Inspection Tax						20,396	20,396
Other						2,125	2,125
Note: * List separately each item in excess of \$500.							
Total	\$262,376	\$16,190	\$5,741	\$739	\$0	\$22,521	\$307,567
Charged to Construction							
Net Charged to Account	\$262,376	\$16,190	\$5,741	\$739	\$0	\$22,521	\$307,567

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, 1999

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			3,618		52,313	51,750				4,181
AL Gross Receipts			(7,515)		292,547	309,751				(24,719)
FED Income Tax		1,261,560			3,287,882	2,496,701			2,052,741	
AL & FL Inc Tax		(2,271)			296,631	357,538			(63,178)	
Property Taxes			267,537		272,401	619,519				(79,581)
Unemployment			55		24309	24129				235
Business License			14522		20400	33564				1,358
FICA Taxes			5391		272737	268306				9,822
	\$0	\$1,259,289	\$283,608		\$4,519,220	\$4,161,258	\$0	\$0	\$1,989,563	(\$88,704)

Special Charges (Account 7370)

Schedule I-4

Company: FRONTIER COMMUNICATIONS OF THE SOUTH, INC.

For the Year Ended December 31, 1999

Description of Item	Amount
Advertising	\$
Membership Fees & Dues	
Social and Athletic Clubs	
Service Clubs	
Other Organizations (Specify Typ Civic	
Total Membership Fees & Dues	
Abandoned Construction Projects	
Penalties & Fines	1,872
Charitable, Social or Other Community Welfare	12,935
Legislative	2,500
Others	5,284
Aggregate of all other items	
Total	\$22,591

**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, 1999

Name of Recipient	Nature of Services	Acct No.	Amount of Payment
Crowe Brothers Constructio	Construction Labor	various	345,949.00
Ditch Witch of Mobile	Construction Labor	6116	772.00
Emergency Systems Servic	Repair	6116	14,941.00
National Linen Service	Laundry	6534	3,275.00
Sellers Electric Service	Electrical Work	6121	53.00

Membership Fees and Dues

Schedule I-6

Company: FRONTIER COMMUNICATIONS OF THE SOUTH, INC.

For the Year Ended December 31, 1999

Particulars	Account	Amount
Expenditures Charged to Operating Expenses		\$
Membership in:		
Association of Telecommunications Companies	6728	\$14,483
Trade, Technical and Professional Associations	6728	None
Other Organizations (Specify Type):		
Total		\$14,483

Advertising

Schedule I-7

Account Title	Amount During the Year
Operating Expenses	\$
6613 Product Advertising	\$12,711
6722 External Relations	\$92,480
All other accounts used to record expenses of \$10,000 or more.	
Total	\$105,191

Analysis of Extraordinary Items (Accounts 7610 & 7620)

Schedule I-8

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

Outside Plant Statistics

Schedule S-1

Company: FRONTIER COMMUNICATIONS OF THE SOUTH, INC.

For the Year Ended December 31, 1999

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	1,305	904	170	8,858	0	11,237
FLORIDA	258	89	25	4,102	0	4,474

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	1,090,872	1,066,248	254,568	2,411,688	38,143,106	14,964,215	53,107,321
FLORIDA	N/A	249,348	155,628	54,504	459,480	11,380,463	2,825,565	14,206,028
Total	N/A	1,340,220	1,221,876	309,072	2,871,168	49,523,569	17,789,780	67,313,349

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

Company: FRONTIER COMMUNICATIONS OF THE SOUTH, INC.

For the Year Ended December 31, 1999

(a)	(b)	(c)	(d)
Accounts	Intrastate Revenues Per Sch. I-1	Intrastate Revenues Per RAF Return	Difference (b) - (c)
Local Service (5001 - 5069)	\$964,924	\$819,434	\$145,490
End User (5081)	0	0	\$0
Switched Access (5082)	0	0	\$0
Special Access (5083)	0	0	\$0
State Access (5084)	152,287	152,287	\$0
Long Distance (5100 - 5169)	137,823	137,823	\$0
Miscellaneous (5230 - 5270)	51,513	51,513	\$0
Total	\$1,306,547	\$1,161,057	\$145,490

Explanations:

- (1) Universal Service Fund, Account #301-5069-190, in the amount of \$145,490, is not subject to the PSC Assessment Fee.

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, 1999

		Amount
Net Income for the Year		\$4,659,935
Additions:		
Federal & State Taxes	(1)	\$1,169,069
Depreciation of AFUDC		
Depreciation on Pensions Capitalized		
Depreciation of Payroll Taxes Capitalized		
Depreciation on Sales/Use Taxes Capitalized		
Depreciation on Intercompany Profit		
Other (Specify)		
Capitalized 263A Exepnses	(2)	\$43,817
Penalties	(3)	\$663
Meals & Entertainment	(4)	\$6,922
OPEBS Accrual	(5)	\$35,165
Political Contr/Life Ins	(5a)	\$667
Deductions:		
Interest During Construction (AFUDC)	(8)	(\$51,767)
Bad Debt Expense	(10)	\$113,277
Payroll Taxes Capitalized		
Sales/Use Tax Capitalized		
Accelerated Tax Depreciation	(6)	\$815,267
Other (Specify) Acquisition related items	(9)	(\$42,497)
Accrued Compensation/Vacation Pay	(7)	(\$124,897)
State Tax	(11)	(\$318,458)
Calculation differences		\$0
Taxable Income - Federal		\$6,307,163
Tax @ applicable tax rate(s) - 35%		\$2,207,507
Tax True-Up		\$210,674
Note: Current Taxes Payable		\$2,418,181
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, 1999**

		Amount
Net Income for the Year		\$4,659,935
Additions:		
Federal & State Taxes	(1)	\$1,169,069
Depreciation of AFUDC		
Depreciation on Pensions Capitalized		
Depreciation of Payroll Taxes Capitalized		
Depreciation on Sales/Use Taxes Capitalized		
Depreciation on Intercompany Profit		
Other (Specify)		
Capitalized 263A Expenses	(2)	\$43,817
Penalties	(3)	\$663
Meals & Entertainment	(4)	\$6,922
OPEBS Accrual	(5)	\$35,165
Political Contr/Life Ins	(5a)	\$667
Deductions:		
Interest During Construction (AFUDC)	(8)	(\$51,767)
Bad Debt Expense	(10)	\$113,277
Payroll Taxes Capitalized		
Sales/Use Tax Capitalized		
Accelerated Tax Depreciation	(6)	\$815,267
Other (Specify) Acquisition related items	(9)	(\$42,497)
Accrued Compensation/Vacation Pay	(7)	(\$124,897)
Calculation differences		\$0
Taxable Income - State		\$6,625,621
Tax @ 5.125%		\$339,563
Tax true-up	(10)	(\$25,105)
Note: Current Taxes Payable		\$314,458
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, 1999

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, 1999

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, 1999

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

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

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

Analysis of Directory Advertising Operations
Schedule Z-7

Company: FRONTIER COMMUNICATIONS OF THE SOUTH, INC.

For the Year Ended December 31, 1999

Items	Consolidated (f) Amount	Amount Per Books
1. Revenues (Account 5230) (e)	22,929	22,929
2. Local		
3. National		
4. Sales		
5. Commissions		
6. Other		
7. Total (line 2 thru 6)	22,929	22,929
8. Expenses (Account 6622) (e)	19,561	19,561
9. Printing		
10. Commissions		
11. Deliver		
12. Salvage		
13. Other		
14. Total (line 9 thru 13)	19,561	19,561
15. Gross Profit (Line 7 minus 14)	3,368	3,368
16. Gross Profit 1982 (a)	8,830	8,830
17. Customer Growth Factor (b)	1.91	1.91
18. CPI-U Factor (c)	1.75	1.75
19. Adjusted 1982 (L16 x L17 x L18)	29,483	29,483
20. Nonregulated (d)	1,111	1,111

Footnotes:

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

Average Current Year Access Lines	=	4,345	=	1.91
Average 1982 Access Lines Per Rule 25-4.0405		2,279		

Annual Average CPI-U for Current Year	=	169	=	1.75
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-8

Company: FRONTIER COMMUNICATIONS OF THE SOUTH, INC.

For the Year Ended December 31, 1999

(a) Classification	(b) Average Number
1. Residence Lines (R-1, 2, 4, etc.)	3,999
2. Business Lines (B-1, 2, 4, etc.)	244
3. Centrex Lines	5
4. PBX Trunks	3
5. Key System Lines	74
6. Subtotal (Line 1 thru Line 5)	4,325
7. Teletypewriter Lines	
8. Foreign Exchange Lines	
9. Service Telephone Lines	
10. Other Lines	20
11. Total (Line 6 thru Line 10)	4,345

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, 1999

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

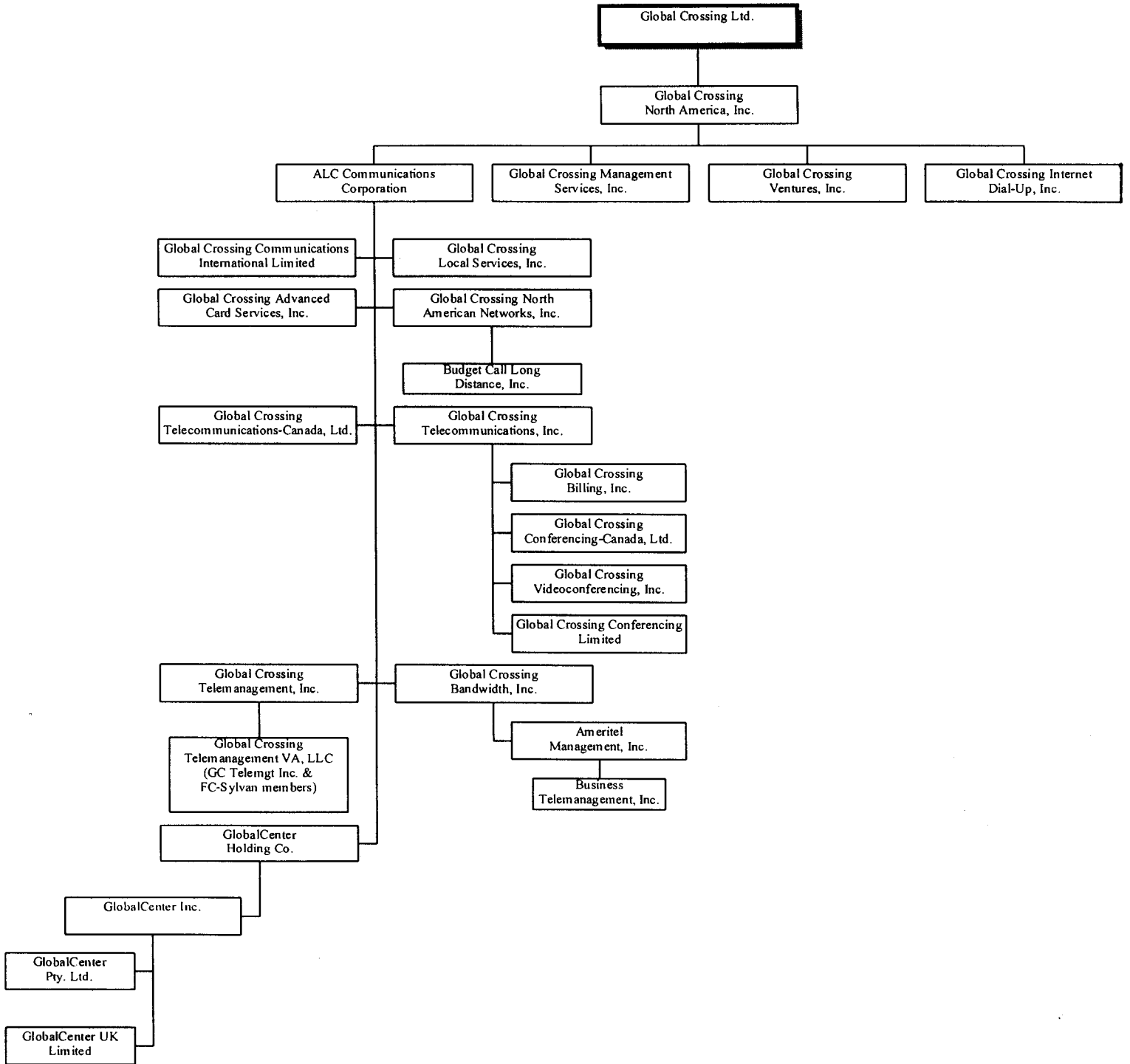
Effective
Date

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

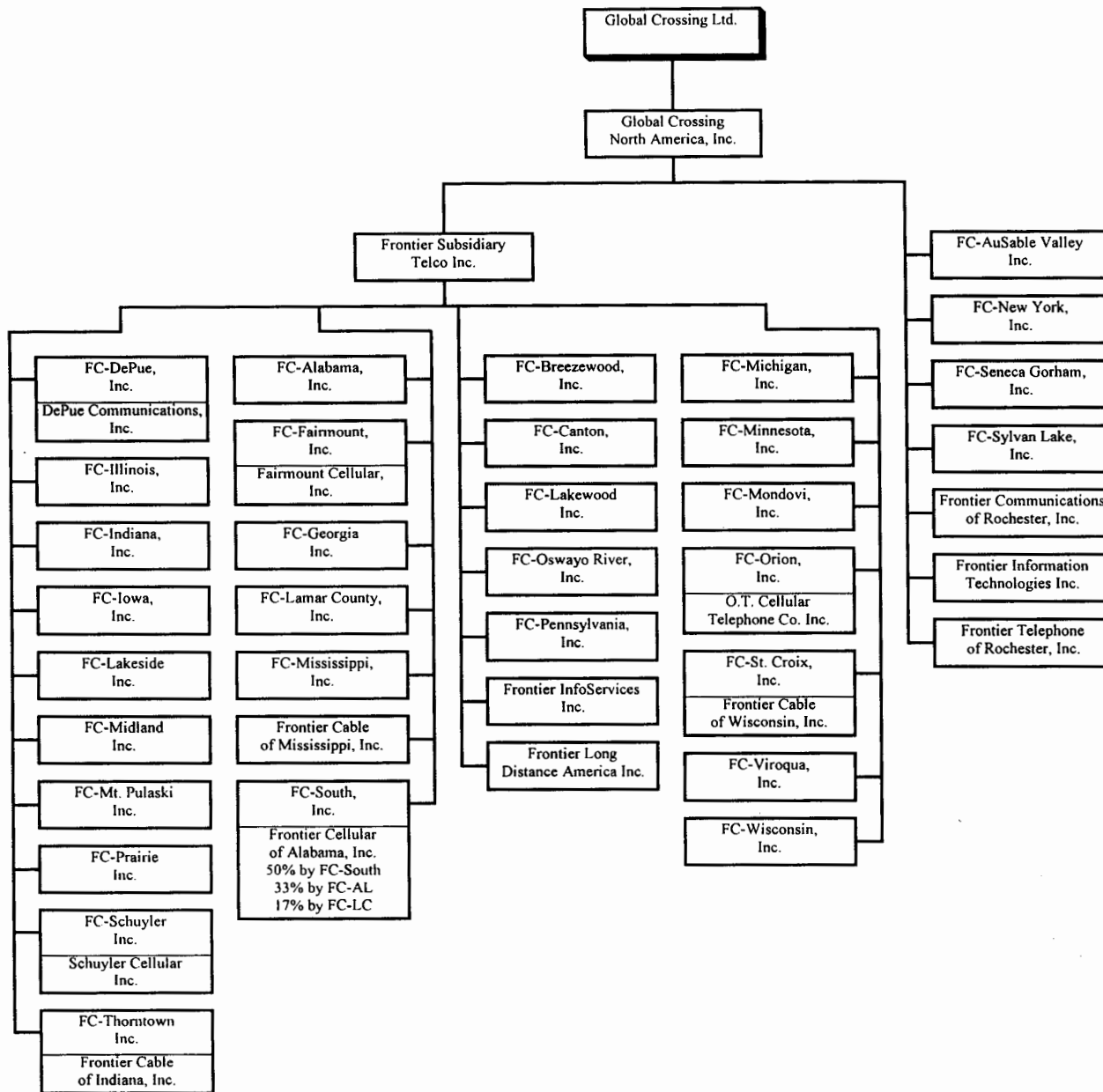
Organization charts for the entire Global Crossing Ltd. are not available at this time.

(Longdis.opx)

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



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



New or Amended Contracts with Affiliated Companies
Schedule Z-10

Company: FRONTIER COMMUNICATIONS OF THE SOUTH, INC.

For the Year Ended December 31, 1999

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, 1999

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

- (a) Enter name of affiliate.
- (b) Give description of type of service, or name the product involved.
- (d) Enter the letter "p" if the service or product is purchased by the Respondent; "s" if the service or product is sold by the Respondent.
- (e) Enter utility account number in which charges are recorded.
- (f) Enter total amount paid, received, or accrued during the year for each type of service or product listed in column (c). Do not net amounts when services are both received and provided.

Name of Affiliate (a)	Type of Service and/or Name of Product (b)	Relevant Contract or Agreement and Effective Date (c)	Total Charge for Year		
			"p" or "s" (d)	Account Number (e)	Dollar Amount (f)
Frontier Communications of Georgia, Inc.	Region Admin. Support Services	RUS Service Contract 10/17/93	S	Various	\$5,237,464
Frontier Communications of Fairmount, Inc.	Region Admin. Support Services	RUS Service Contract 5/11/92	S	Various	\$1,021,609
Frontier Communications of Mississippi, Inc.	Region Admin. Support Services	RUS Service Contract 5/11/92	S	Various	\$1,249,428
Frontier Communications of Alabama, Inc.	Region Admin. Support Services	RUS Service Contract 5/11/92	S	Various	\$3,305,768
Frontier Communications of Lamar County, Inc.	Region Admin. Support Services	RUS Service Contract 5/11/92	S	Various	\$509,711
Frontier Communications of Minnesota, Inc.	Region Admin. Support Services	N/A	S	Various	\$336,975
Frontier Information Technologies	Data Processing Services		S	Various	\$84,131
Frontier Information Services, Inc.	Directory Services		S	Various	\$107,048
Frontier Communications of Alabama, Inc.	Materials & Supplies Installation & Repair Svcs.	RUS Service Contract 5/11/92	P	Various	\$225,374
Frontier Communications of Minnesota, Inc.	LAN Support, off hour repairs & alarm monitoring	N/A	P	Various	\$1,043,719
Frontier Information Technologies	Data Processing Services		P	Various	\$1,398,612
Frontier Information Services, Inc.	Directory Services	2/18/94	P	Various	\$189,640
Frontier Corporation	Corporate Administration & Support Services	A1-14 7/1/90	P	Various	\$1,296,060
Frontier Telephone of Rochester	Corporate Administration & Support Services		P	Various	\$1,460,112
Frontier Communications of New York, Inc.	Call Center Support	N/A	P	Various	\$315,450