

90-5674

COMPETITIVE TELECOMMUNICATIONS SERVICE PROVIDERS

For the provision of (check all that apply):

- INTEREXCHANGE CARRIER
- ALTERNATIVE OPERATOR SERVICE PROVIDER
- COMPETITIVE ACCESS
- COMPETITIVE LOCAL EXCHANGE CARRIERS
- OTHER

ANNUAL REPORT

OF

Frontier Communications of America, Inc.

Exact legal name of respondent)

If name was changed during year, show also the previous name and date of change.

www.frontieronline.com

Website URL:

180 S Clinton Ave 5th Floor	Rochester	Monroe	NY	14646-0400
Address	City	County	State	Zip Code

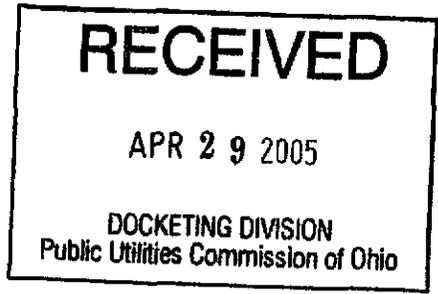
(585) 777 - 1000

Phone: (Area Code) Number

3 High Ridge Park	Stamford,	CT	06905
(Address of principal business office at end of year)			

TO THE

PUBLIC UTILITIES COMMISSION OF OHIO



FOR THE

YEAR ENDED DECEMBER 31, 2004

Name, title address and telephone number (including area code) of the person to be contacted concerning this report.

Ron Williams, Manager - Regulatory (517) 592 - 0277
 109 Randolph St., Brooklyn, MI 49230

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GENERAL INSTRUCTIONS, DEFINITIONS, ETC.

Please read the general instructions carefully before filling out this form:

1. The word "Respondent" in the following inquiries means the person, firm, association, or company in whose behalf the report is made.
2. The schedules and questions contained in this report were developed to be generally applicable to all competitive telecommunication service providers. All instructions shall be followed and each question answered as fully and accurately as possible. Sufficient answers shall appear to show that no schedule, question, or line item has been overlooked.
3. If answers to an inquiry are given elsewhere in the report, incorporation of the information by reference is sufficient.
4. Customary abbreviations may be used except that the exact name of the respondent shall be shown in full on the "Title Page" and in the "Verification" page.
5. Where the space provided is insufficient for the required data or it is necessary or desirable to insert additional statements or schedules, the insert pages shall show the number and title of the schedule to which it pertains, as well as the name of the respondent and the year covered, and shall be on 8 1/2" x 11" durable paper.
6. The information required with respect to any statement furnished is the minimum requirement. The respondent may add such further material information as is necessary to ensure that the required statements are not misleading.
7. All copies filed with the Commission must be legible and permanent. All entries shall be made in permanent ink or by a typewriter. Items of a reverse or contrary character shall be enclosed in parentheses, or indicated by a minus sign followed by the amount.
8. The annual report shall be signed by a duly elected officer of the respondent and it shall be notarized.
9. "Operating" as used in this report refers to regulated operations while "Nonoperating" refers to nonregulated operations.

IDENTITY OF RESPONDENT

1. Identify respondent's form of business organization: sole proprietorship, partnership, corporation, or other (explain).
Corporation

2. If a consolidated, merged, or reorganized company, briefly provide particulars of such transactions, the date of the transactions, and PUCO authority. If a reorganized company, give name of original company.
Frontier Communications of America, Inc, merged with Citizens Telecommunications Company (CTC). The merger was approved by the PUCO in Case No. 03-224-CT-AMT with an effective date of 2/6/03. The surviving company of the merger is Citizens Telecommunications Company, however Citizens Telecommunications Company, concurrent with the completion of the merger, changed its name to Frontier Communications of America, Inc.

3. Identify any other names (other than shown on title page) under which respondent conducted any parts of business during the year.
N/A

4. If incorporated specify:
(a) Date of filing of articles of incorporation **July 1, 1993**
(b) State in which incorporated **Delaware**

5. Identify PUCO Case Number (and date issued) granting operating authority and identify certificate number(s) issued.
03-224-CT-AMT approved 2/6/03. CERT 90-5674 issued 2/19/03. Both issued as a result of merger.

6. State whether respondent is operational in Ohio (actually providing service and the date operations began), or available (but not currently providing service).
Began reselling long distance service on March 23, 1996

7. If operational, identify Ohio counties where respondent is providing service.
Williams County

8. Identify separately the number of residential and business customers served by respondent. Identify voice, data, or other type services provided.
As of 12/31/04 FCA has 457 Ohio Long Distance customers.

IMPORTANT CHANGES DURING THE YEAR

Report important changes of the types listed. Except as otherwise indicated data furnished should apply to the same period the report covers. Answers should be numbered in accordance with the inquiries and if "none" states the fact, it should be used. If information which answers the inquiry is given elsewhere in the report, identification of the other answer will be sufficient.

1. Changes in ownership or control (shareholders holding 5% or more of outstanding stock).

None

2. Other important changes: Give brief particulars of each other important change which is not disclosed elsewhere in this report.

None

1. Give the name of each director or proprietor. (For partnerships identify each partner, identify which are general or limited partners and show each partner's percent of interest.)

Line No.	Name and Address (City and State) (a)	Served Continuously From (b)	Term Expired or Current Term Will Expire (c)
1	John H. Casey, III	12/1/1999	When successor is elected
2	Jerry Elliott	2004	When successor is elected
3			
4			
5			
6			
7			
8			
9			
10			
11			
12			
13			
14			
15			
(For corporations, show the data requested; for other forms of business organizations, show names of individuals holding comparable positions.)			
16	Name of Chairman of the Board	See Attached Listing of	21 Treasurer
17	Name of Secretary of Board	Directors and Officers	22 Controller
18	President		
19	Vice President		
20	Secretary		

CITIZENS COMMUNICATIONS COMPANY
December 31, 2004
Frontier Communications of America, Inc.

BOARD OF DIRECTORS:

John H. Casey, III
Jerry Elliott

OFFICERS:

John H. Casey, III Rochester, NY	President & Chief Operating Officer
Donald B. Armour Stamford, CT	Vice President and Treasurer
Jerry Elliott Stamford, CT	Vice President and Chief Financial Officer
David P. Frezza Rochester, NY	Vice President, Engineering
Dean Jackson Stamford, CT	Vice President Treasurer
Edward O. Kipperman Stamford, CT	Vice President, Tax
Robert J. Larson Stamford, CT	Vice President and Chief Accounting Officer
L. Russell Mitten Stamford, CT	General Counsel and Secretary
Michael A. Zarrella Stamford, CT	Vice President
Virginia L. Coogle Stamford, CT	Assistant Secretary
Gregg C. Sayre Rochester, NY	Assistant Secretary

Instructions:

Schedule 2 is used for PUCO annual assessment purposes pursuant to Section 4905.10 RC. The reporting company shall maintain supporting and / or subsidiary records to separately record revenues derived from total operations and from its Ohio intrastate operations. Information presented herein is subject to audit by the PUCO.

The jurisdictional separation of revenues reported in this schedule should conform, to the extent applicable, to the procedures and instructions of CFR 47 Parts 32 and 36.

For interexchange carriers, intrastate refers to messages originating and terminating in Ohio.

For cellular, competitive access and paging providers, intrastate refers to amounts billed to an Ohio account.

SCHEDULE: 2

STATEMENT OF INTRASTATE GROSS EARNINGS (REVENUE) *		
Line No.	Item	Amount Ohio Intrastate
1	Operating and Miscellaneous Revenue - Wholesale Cellular Communications, Radio Common Carrier, Directory Revenue, Rent Revenue, Special Billings (revenue from work performed for others, rent revenue-nonoperating, return on regulated investment used to provide nonregulated products and services, etc.)	\$ -
2	Other Revenue, Dividend and Interest Income, Gains From Disposition of Property -- Operating and Nonoperating, Other Operating or Nonoperating Gains (foreign currency exchange or transfer, extinguishment of debt, company's share of earnings of affiliated company accounted for on equity method, income from sinking and other funds, etc.)	\$ 69,694
3	SUBTOTAL (1) + (2)	\$ 69,694
4	Earnings or receipts from sales to other public utilities for resale	\$ -
5	TOTAL (3) + (4)	\$ 69,694
<p>* The gross earnings includes the entire earnings for business done by the company whether from the operation as a public utility or from any other business. Intrastate means originating and terminating in Ohio for paging operations. Intrastate is defined as those amounts billed to an Ohio account.</p>		

SCHEDULE: 3

IN ORDER TO ENSURE THAT PUCO CORRESPONDENCE IS DIRECTED TO THE APPROPRIATE PERSON AT THE CORRECT ADDRESS, PLEASE COMPLETE THE FOLLOWING.

Name, Title, Address, and Phone Number of the Company's Contact Persons to Receive Entries and Orders from the Docketing Division

Ron Williams Regulatory Manager
Name Title
109 Randolph St. Brooklyn, MI 49230
Address
(517) 592-0277
Phone Number (Including Area Code)

Name, Title, Address, and Phone Number of Person to whom Invoice should be Directed

Ron Williams Regulatory Manager
Name Title
109 Randolph St. Brooklyn, MI 49230
Address
(517) 592-0277
Phone Number (Including Area Code)

Name and Address of the President

John H. Casey, III President
Name President
3 High Ridge Park Stamford, CT 06905
Address

VERIFICATION

The foregoing report must be verified by the President or Chief Officer of the company. The oath required may be taken before any person authorized to administer an oath by the laws of the State in which the same is taken.

OATH

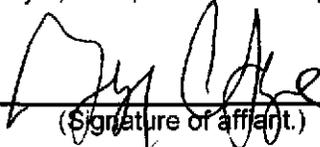
State of: New York
County of: Monroe

Gregg Sayre makes oath and says that
(Insert here the name of the affiant.)

he is Assistant Secretary
(Insert here the official title of the deponent)

of Frontier Communications of America, Inc.
(Insert here the exact legal title or name of the respondent.)

that he has examined the foregoing report; that to the best of his 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 and including January 1, 2004, to and including December 31, 2004.


(Signature of affiant.)

April 26, 2005

The Public Utilities Commission of Ohio
Fiscal Division
180 E. Broad St.
Columbus, Ohio 43215-3793

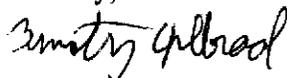
RE: 2004 Annual Report

To whom it may concern:

Enclosed is the 2004 Annual Report for Frontier Communications of America, Inc. (FCA) a non-facilities based telecommunications utility, reseller of toll service, for the year ended December 31, 2004.

Should the Commission have any questions concerning this information, please call me at 585-777-1854.

Sincerely,



Timothy Gilhool
Analyst – Regulatory Reporting and Compliance

Enclosure

PUCO

2005 APR 29 PM 3:15

RECEIVED - ACCOUNTING DIV