

LOCAL EXCHANGE TELEPHONE COMPANIES

For the provision of (check all that apply):

INCUMBENT LOCAL EXCHANGE CARRIER (ILEC)

Class A

Class B

ANNUAL REPORT

OF

90-5009

Frontier Communications of Michigan, Inc.

(Exact legal name of respondent)

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

<http://www.czn.net>

Website URL:

<u>3 High Ridge Park</u>	<u>Stamford</u>	<u>USA</u>	<u>CT</u>	<u>06905</u>
Address	City	County	State	Zip Code

(203) 614-5190

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, 2005

Name, title, address, e-mail address, telephone and fax numbers (including area code) of the person to be contacted concerning this report.

<u>Joseph DeMasi - Director, Regulatory</u>	<u>(203) 614-5020</u>
<u>3 High Ridge Park, Stamford, CT 06905</u>	<u>jdemasi@czn.com</u>

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GENERAL INSTRUCTIONS

Please read General Instructions carefully before filling out this form:

1. **Class A** -- Companies having annual revenues from regulated telecommunications operations of \$100,000,000 or more.
Class B -- Companies having annual revenues from regulated telecommunications operations of less than \$100,000,000.
2. **Class B** companies may choose to use **Class A** accounts.
3. The word "Respondent" in the following inquiries means the person, firm, association, or company in whose behalf the report is made.
4. This annual report form was prepared in conformity with the Uniform System of Accounts prescribed by the PUCO for local exchange telephone companies. All accounting words and phrases are to be interpreted in accordance with said classification.
5. The schedules and questions contained in this report were developed to be generally applicable to all local exchange telephone companies. All instructions shall be followed and each question answered as fully and accurately as possible. Sufficient answer shall appear to show that no schedule, question, or line item has been overlooked. **If a particular line item or schedule does not apply to the respondent, indicate this by answering "none", "-0-", or "not applicable", as appropriate.**
6. Customary abbreviations may be used except that the exact name of the respondent shall be shown in full on the "cover page" and on the "Verification" page.
7. 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.
8. 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.
9. 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.
10. The annual report shall be signed by a duly elected officer of the respondent.
11. The information required in this report, unless otherwise indicated, is to be reported for the entire company and not for the State of Ohio only.
12. Totals should be provided as indicated. The respondent shall ensure that schedule totals and subtotals are mathematically correct.

13. If a line item is supported by a detailed schedule elsewhere in this report, the respondent should ensure that the detailed schedule is completed and that the amounts on both schedules match.
14. The word "affiliated companies" means companies that directly or indirectly through one or more intermediaries, control or are controlled by, or are under common control with, the utility filing this report.
15. Please list all accounts and totals in whole dollars only. Make sure the rounded numbers equal to the original totals, when the original totals are rounded to the nearest dollar amount.

ADDITIONAL FILING REQUIREMENTS

The following list is intended only as a reminder to local exchange companies with less than 15,000 access lines of additional information required to be filed with the Commission and when such information is due.

- (1) Major Outage Reports (Rule 4901:1-5-03, O.A.C.) - when a major outage occurs, the local area news media and the Commission's Emergency Outage Coordinator must be notified within two hours. If such outage affects 9-1-1 service, the 9-1-1 PSAP for each affected county must also be notified immediately with an estimate of when 9-1-1 service will be restored.
- (2) Emergency Services Coordinator Names and Telephone Numbers (Rule 4901:1-5-22, O.A.C.) - the list of a company's Emergency Services Coordinator and appropriate phone numbers shall be updated as necessary and submitted to the Commission's Emergency Services Coordinator in the Consumer Services Department.
- (3) Directories (Rule 4901:1-5-06 (C), O.A.C.) - three copies of each directory shall be provided to the Commission's Library.

IDENTITY OF RESPONDENT

1. Give the location (including street and number) of (a) the main Ohio business office of respondent at the close of the year, and (b) if respondent is a foreign corporation, the main business office if not in this state.

(a) None

(b) 109 Randolph Street
Brooklyn, MI 49230

2. State whether respondent is a corporation, a joint stock association, a firm or partnership, or an individual. Indicate date of incorporation or date of formation of partnership.

Corporation

4/19/1983

3. If a consolidated or merged company, name all constituent and all merged companies absorbed during the year.

N/A

4. Date and authority for each consolidation and for each merger effected during the year.

N/A

5. If a reorganized company, give name of original corporation. State the occasion for any reorganization effected during the year.

N/A

6. For new entrant carrier (NEC); give PUCO Certification approval date _____, and Case No. _____.

N/A

7. For NEC's only describe current serving area.

N/A

CORPORATE CONTROL OVER RESPONDENT

1. Did any corporation or corporations, telephone or other, hold control over the respondent at the close of the year? Yes If control was so held, state:

- a. The name and address of the controlling corporation or corporations. Citizens Communications
3 High Ridge Park
Stamford, CT 06905
- b. The form of control, whether sole or joint. Sole
- c. The manner in which control was established. Ownership of voting securities
- d. The extent of control. Total
- e. Whether control was direct or indirect. Direct
- f. If indirect, the name and address of the intermediary through which control was established.

N/A

2. Did any individual, association, or corporation hold control, as trustee, over the respondent at the close of the year? No If control was so held, state:

- a. The name and address of the trustee. N/A
- b. The name and address of the beneficiary or beneficiaries for whom the trust was maintained, if available.

N/A

RESPONDENT'S CONTROL OVER OTHER CORPORATIONS

3. Did the respondent hold control over other corporations at the close of the year? No If so, state:

- a. The name and address of corporation or corporations controlled. N/A
- b. The form of control, whether sole or joint. N/A
- c. Other parties, if any, to joint agreement for control. N/A
- d. The manner in which control was established. N/A
- e. The extent of control. N/A
- f. Whether control is direct or indirect. N/A
- g. If indirect, the name and address of the intermediary through which control was established.

N/A

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" state the fact, it should be used. If information which answers an inquiry is given elsewhere in the report, identification of the other answer will be sufficient.

1. Purchase of sale of entire property, or of a part of property when service territory is included: Give brief description of each transaction, name of other party, date, consideration, and Commission authorization.

None

2. Lease of property (to or from another) of the kind covered by the preceding inquiry: To the extent applicable give detail corresponding to those required by the preceding inquiry.

None

3. Securities issued during the year: Identify the securities, give purpose of issuance, date, consideration received and Commission authorization. As here used the term "securities" shall be taken to mean any capital stock or debt, the issuance of which requires prior authorization by this Commission.

None

4. Changes in articles of incorporation: Give brief particulars of each change and date.

None

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

SCHEDULE: 1

VOTING POWERS AND ELECTIONS				
<p>1. In the schedule below, show the particulars called for concerning the stockholders of respondent who, at the date of the latest closing of the stock-book of respondent prior to the actual filing of this report, had the twenty highest voting powers of the respondent. If any such holder held in trust, attach a statement showing the beneficial owners. If the stock-book was not closed within the year, show twenty such stockholders as of the close of the year. In the space provided, show total shares and notes of all stockholders.</p>				
Line No.	Name and Address of Stockholders	No. of Shares Held	No of Voting Shares	Other Vote Empowered Securities
1.	Frontier Subsidiary Telco, LLC			
2.	3 High Ridge Park			
3.	Stamford, CT 06905	1,621,850	1,621,850	
4.				
5.				
6.				
7.				
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20.				
	TOTAL LISTED ABOVE	1,621,850	1,621,850	0
	TOTAL ALL STOCKHOLDERS	1,621,850	1,621,850	0

SCHEDULE 2

BOARD OF DIRECTORS

1. Give the name of each person who was a member of the Board of Directors at any time during the year.
2. Columns (d) and (e) relate to Board meetings only.

Line No.	Name of Director and Address (City and State) (a)	Served Continuously From (b)	Term Expired or Current Term Will Expire (c)	Number of Meetings Attended During Year (d)	Fees Paid During Year (e)
1	John H. Casey, III	6/29/2001	2006		
2	Jerry Elliott	2004	2006		
3	Mary A. Wilderotter	2005	2006		
4					
5					
6					
7					
8					
9					
10					
11					
12					
13					
14					
15	Name of Chairman of the Board			Mary A. Wilderotter	
16	Name of Secretary of Board			Hilary E. Glassman	
17	Number of Meetings of Board during the year				1
18	Number of directors provided for by charter or by-laws, as amended to the end of the year				3
19	Number of directors required to constitute a quorum				2

SCHEDULE 3

PRINCIPAL GENERAL OFFICERS

1. The persons to be listed herein are the chairman of the board, president, vice-presidents, treasurer, general counsel, and comptroller. Respondents that do not have officers bearing the aforesaid titles shall list those officers who have the responsibilities normally associated with such titles.
2. Customary abbreviations may be used in showing titles and departments in columns (a) and (b).

Line No.	Title of General Officer (a)	Department Over Which Jurisdiction is Exercised (b)	Name of Person Holding the Office at End of Year (c)	Office Address (City & State) (d)
1	Chairman	Executive	Mary A. Wilderotter	Stamford, CT
2	President and Chief Operating Officer	Executive	John H. Casey, III	Stamford, CT
3	Vice President and Chief Financial Officer	Financial	Jerry Elliott	Stamford, CT
4	Vice President and Chief Accounting Officer	Financial	Robert J. Larson	Stamford, CT
5	Vice President and Treasurer	Financial	Donald B. Armour	Stamford, CT
6	Vice President, Engineering	Engineering	David P. Frezza	Rochester, NY
7	Vice President, General Counsel and Secretary	Legal	Hilary E. Glassman	Stamford, CT
8	Assistant Secretary	Legal	Gregg C. Sayre	Rochester, NY
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19				
20				

SCHEDULE 4

BALANCE SHEET						
ASSETS AND OTHER DEBITS						
Account No.		Account Title	Page No.	Balance at End of Previous Year (in dollars)	Balance at End of Current Year (in dollars)	Increase or (Decrease) (in dollars)
Class "A" Company	Class "B" Company					
CURRENT ASSETS:						
	1120	Cash and Equivalents				
1130		Cash		83,343	57,255	(26,088)
1140		Special Cash Deposits		0	0	0
1150		Working Cash Advance		650	250	(400)
1160		Temporary Investments	34	0	0	0
1180	1180	Telecommunications Accounts Receivable	34	562,207	715,030	152,823
1181	1181	Acts. Receivable Allowance-Telecom. (Cr.)	34	(30,679)	(51,283)	(20,604)
1190	1190	Other Accounts Receivable	34	994,360	(366,252)	(1,360,612)
1191	1191	Accounts Receivable Allowance-Other (Cr.)	34	(106,707)	(199,289)	(92,582)
1200	1200	Notes Receivable	35	0	0	0
1201	1201	Notes Receivable Allowance (Cr.)	35	0	0	0
1210	1210	Interest and Dividends Receivable	35	0	0	0
1220	1220	Material and Supplies		20,997	9,586	(11,411)
	1280	Prepayments				
1290		Prepaid Rents		0	0	0
1300		Prepaid Taxes		0	0	0
1310		Prepaid Insurance		0	0	0
1320		Prepaid Directory Expenses		0	0	0
1330		Other Prepayments		62,357	69,701	7,344
1350	1350	Other Current Assets		0	0	0
(1130-1350)	(1120-1350)	TOTAL CURRENT ASSETS		1,586,528	234,998	(1,351,530)

The above information represent total company operations (Michigan + Ohio)

SCHEDULE: 4

BALANCE SHEET						
ASSETS AND OTHER DEBITS						
Account No.		Account Title	Page No.	Balance at End of Previous Year (in dollars)	Balance at End of Current Year (in dollars)	Increase or (Decrease) (in dollars)
Class "A" Company	Class "B" Company					
NONCURRENT ASSETS:						
1401	1401	Investments in Affiliated Cos.	35	(32,562,946)	(25,895,532)	6,667,414
1402	1402	Investments in Nonaffiliated Cos.	35	7,500	7,500	0
1406	1406	Nonregulated Investments		98,094	49,307	(48,787)
1407	1407	Unamort. Debt Issuance Exp.		0	0	0
1408	1408	Sinking Fund		0	0	0
1410	1410	Other Noncurrent Assets		0	0	0
1437	1437	Deferred Tax Regulat. Asset		0	0	0
1438	1438	Deferred Maint. and Retirements	36	0	0	0
1439	1439	Deferred Charges	36	34,586	13,781	(20,805)
1500	1500	Other Juris. Assets-Net	37	0	0	0
(1401-1500)	(1401-1500)	TOTAL NONCURRENT ASSETS (1401-1500)		(32,422,766)	(25,824,944)	6,597,822
PROPERTY, PLANT AND EQUIPMENT:						
2001	2001	Tele. Plant in Service	24-26	72,683,074	73,435,180	752,106
2002	2002	Prop. Held for Future Tele. Use	26	0	0	0
2003	2003	Tele. Plant Under Constr.-Short Term	26	583,813	831,030	247,217
2004	2004	Tele. Plant Under Constr.-Long Term	26	0	0	0
2005	2005	Tele. Plant Adjustment	26	3,361,680	3,361,680	0
2006	2006	Nonoperating Plant	26	0	0	0
2007	2007	Goodwill	26	40,085,875	40,085,875	0
(2001-2007)	(2001-2007)	TOTAL PROP., PLANT & EQUIP. (2001-2007)		116,714,442	117,713,765	999,323

The above information represent total company operations (Michigan + Ohio)

SCHEDULE: 4

BALANCE SHEET						
ASSETS AND OTHER DEBITS						
Account No.		Account Title	Page No.	Balance at End of Previous Year (in dollars)	Balance at End of Current Year (in dollars)	Increase or (Decrease) (in dollars)
Class "A" Company	Class "B" Company					
DEPRECIATION AND AMORTIZATION:						
3100	3100	Accum. Deprec.	27-32	33,209,185	35,108,070	1,898,885
3200	3200	Accum. Deprec.-Held for Future Tele. Use		0	0	0
3300	3300	Accum. Deprec.-Nonoper.		0	0	0
	3400	Accum. Amort - Tangible				
3410	-----	Accum. Amort.-Capit. Leases		0	0	0
3420	-----	Accum. Amort.-Lsehd. Imprv.		0	0	0
3500	3500	Accum. Amort.-Intangible		9,943,921	13,019,935	3,076,014
3500	3600	Accum. Amort.-Other nonoperating (3005)		420,210	588,294	168,084
3700	3700	Goodwill		6,041,864	8,765,385	2,723,521
(3100-3600)	(3100-3600)	TOTAL DEPREC. AND AMORT.		49,615,180	57,481,684	7,866,504
		NET PLANT (2001-2007) Less (3100-3600)		67,099,262	60,232,081	(6,867,181)
		TOTAL ASSETS (1120-2007) Less (3100-3600)		36,263,024	34,642,135	(1,620,889)

The above information represent total company operations (Michigan + Ohio)

SCHEDULE: 4

BALANCE SHEET						
LIABILITIES AND OTHER CREDITS						
Account No.		Account Title	Page No.	Balance at End of Previous Year (in dollars)	Balance at End of Current Year (in dollars)	Increase or (Decrease) (in dollars)
Class "A" Company	Class "B" Company					
CURRENT LIABILITIES:						
4010	4010	Accounts Payable		1,271,818	1,440,497	168,679
4020	4020	Notes Payable		0	0	0
4030	4030	Advance Billing and Pay.		10,414	35,495	25,081
4040	4040	Customer Deposits		0	0	0
4050	4050	Cur. Maturities-Long Term Debt		0	0	0
4060	4060	Cur. Maturities-Cap. Leases		0	0	0
4070	4070	Income Taxes-Accrued		0	0	0
4080	4080	Other Taxes-Accrued		119,252	51,214	(68,038)
4100	4100	Net Cur. Def. Oper. Income Taxes	37	0	0	0
4110	4110	Net Cur. Def. Nonoper. Income Taxes		0	0	0
4120	4120	Other Accrued Liabilities		373,926	452,178	78,252
4130	4130	Other Current Liabilities		0	0	0
(4010-4130)	(4010-4130)	TOTAL CURRENT LIABILITIES		1,775,410	1,979,384	203,974
LONG-TERM DEBT:						
4210	4210	Funded Debt	39	0	0	0
4220	4220	Premium on Long-Term Debt	39	0	0	0
4230	4230	Discount on Long-Term Debt	39	0	0	0
4240	4240	Reacquired Debt		0	0	0
4250	4250	Obligations Under Cap. Leases	39	0	0	0
4260	4260	Advances from Affil. Cos.	39	0	0	0
4270	4270	Other Long-Term Debt	39	0	0	0
4210-4270)	4210-4270)	TOTAL LONG-TERM DEBT		0	0	0

The above information represent total company operations (Michigan + Ohio)

SCHEDULE: 4

BALANCE SHEET						
LIABILITIES AND OTHER CREDITS						
Account No.		Account Title	Page No.	Balance at End of Previous Year (in dollars)	Balance at End of Current Year (in dollars)	Increase or (Decrease) (in dollars)
Class "A" Company	Class "B" Company					
		OTHER LIAB. AND DEF. CREDITS				
4310	4310	Other Long-Term Liabilities		0	0	0
4320	4320	Unamort. Oper. ITC-Net		0	0	0
4330	4330	Unamort. Nonoper. ITC-Net		0	0	0
4340	4340	Net Noncur. Def. Oper. Income Taxes	38	3,826,995	3,857,096	(169,899)
4341	4341	Net Deferred Tax Liability Adjustment	38	0	0	0
4350	4350	Net Noncur. Def. Nonoper. Income Taxes		2,074,907	39,025	(2,035,882)
4360	4360	Other Deferred Credits	40	0	0	0
4361	4361	Deferred Tax Regulat. Liability	41	0	0	0
4370	4370	Other Juris. Liab. & Def. Cr.-Net	38	0	0	0
(4310-4370)	(4310-4370)	TOTAL OTHER LIAB. & DEF. CR.		5,901,902	3,696,121	(2,205,781)
		STOCKHOLDER'S EQUITY				
4510	4510	Capital Stock	42	1,621,850	1,621,850	0
4520	4520	Additional Paid-in Capital	42	25,379,855	25,379,855	0
4530	4530	Treasury Stock	42	0	0	0
4540	4540	Other Capital		0	0	0
4550	4550	Retained Earnings	23	1,584,007	1,964,925	380,918
(4510-4550)	(4510-4550)	TOTAL STOCKHOLDERS EQ.		28,585,712	28,966,630	380,918
(4010-4550)	(4010-4550)	TOTAL LIAB. & STKHLDRS EQ.		36,263,024	34,642,135	(1,620,889)

The above information represent total company operations (Michigan + Ohio)

0

0

SCHEDULE: 4A

NOTES TO BALANCE SHEET

SCHEDULE: 5

INCOME STATEMENT			
(in dollars)			
Account No.		Account Title	Amount
Class "A" Company	Class "B" Company		
LOCAL NETWORK SERVICES REVENUES:			
5001	-----	Basic Area Revenue	5,518,531
5002	-----	Optional Extended Area Revenue	157,547
5003	-----	Cellular Mobile Revenue	0
5004	-----	Other Mobile Services Revenue	264,639
5000	-----	Basic Local Service Revenue	5,940,717
(5001-5004)			
5010	-----	Public Telephone Revenue	0
5040	-----	Local Private Line Revenue	20,153
5050	-----	Customer Premises Revenue	0
5060	-----	Other Local Exchange Revenue	347,610
5069	-----	Other Local Exchange Revenue Settlements	0
(5001-5069)	5000	LOCAL NETWORK SERVICES REVENUE	6,308,480
NETWORK ACCESS SERVICE REVENUES:			
5081	5081	End User Revenue	2,394,498
5082	5082	Switched Access Revenue	897,728
5083	5083	Special Access Revenue	1,554,445
5084	5084	State Access Revenue	2,585,777
5080	5080	NETWORK ACCESS REVENUE	7,432,448
(5081-5084)	(5081-5084)		
LONG DISTANCE NETWORK SERVICES REVENUE:			
5100	5100	Long Distance Message Revenue	0
5111	-----	Long Distance Inward-Only Revenue	0
5112	-----	Long Distance Outward-Only Revenue	0
5121	-----	Subvoice Grade Long Distance Private Network Revenue	0
5122	-----	Voice Grade Long Distance Private Network Service	0
5123	-----	Audio Program Grade Long Distance Private Network Service	0
5124	-----	Video Program Grade Long Distance Private Network Revenue	0
5125	-----	Digital Transmission Long Distance Private Network Revenue	0
5126	-----	Long Distance Private Network Switching Revenue	0
5128	-----	Other Long Distance Private Network Revenue	0
5129	-----	Other Long Distance Private Network Revenue Settlements	0
5160	-----	Other Long Distance Revenue	0
5169	-----	Other Long Distance Revenue Settlements	0
(5100-5169)	5100	TOTAL LONG DISTANCE NETWORK SERVICE REVENUES	0

The above information represent total company operations (Michigan + Ohio)

SCHEDULE: 5

INCOME STATEMENT			
(in dollars)			
Account No.		Account Title	Amount
Class "A" Company	Class "B" Company		
MISCELLANEOUS REVENUES:			
5230	-----	Directory Revenue	302,242
5240	-----	Rent Revenue	43,335
5250	-----	Corporate Operations Revenue	0
5261	-----	Special Billing Arrangements Revenue	0
5262	-----	Customer Operations Revenue	120
5263	-----	Plant Operations Revenue	0
5264	-----	Other Incidental Regulated Revenue	52,263
5269	-----	Other Revenue Settlements	0
5270	-----	Carrier Billing and Collection Revenue	618,450
(5230-5270)	5200	MISCELLANEOUS REVENUES	1,016,410
NONREGULATED REVENUES:			
5280	5280	Non Regulated Operating Revenue	0
UNCOLLECTIBLE REVENUES:			
5301	-----	Uncollectible Revenue-Telecommunications	(319,127)
5302	-----	Uncollectible Revenue-Other	(2,086)
5300	5300	UNCOLLECTIBLE REVENUES	(321,213)
(5301-5302)			
TOTAL OPERATING REVENUE (5001-5302)			14,436,125

The above information represent total company operations (Michigan + Ohio)

SCHEDULE: 5

INCOME STATEMENT			
Account No.		Account Title	Amount
Class "A" Company	Class "B" Company		
		PLANT SPECIFIC OPERATIONS EXPENSE:	
6112	-----	Motor Vehicle Expense	11,193
6113	-----	Aircraft Expense	0
6114	-----	Spec. Purpose Vehicles Exp.	0
6115	-----	Garage Work Equipment Expense	0
6116	-----	Other Work Equipment Expense	(57)
6110 (6112-6116)	6110	NETWORK SUPPORT EXPENSE	11,136
6121	-----	Land and Building Expense	175,547
6122	-----	Furniture and Artworks Expense	6,510
6123	-----	Office Equipment Expense	18,924
6124	-----	General Purpose Computers Expense	698,729
6120 (6121-6124)	6120	GENERAL SUPPORT EXPENSE	899,710
6211	6211	Analog Electronic Expense	0
6212	6212	Digital Electronic Expense	166,605
6215	6215	Electro-Mechanical Expense	0
6210 (6211-6215)	6210	CENTRAL OFFICE SWITCH EXPENSE	166,605
6220	6220	Operator Systems Expense	1,903
6231	-----	Radio Facilities Expense	0
6232	-----	Circuit Equipment Expense	226,255
6230 (6231-6232)	6230	CENTRAL OFFICE TRANSM. EXPENSE	228,158
6311	-----	Station Apparatus Expense	0
6341	-----	Large Private Branch Exchange Expense	0
6351	-----	Public Telephone Terminal Equipment Expense	0
6362	-----	Other Terminal Equipment Expense	0
6310 (6311-6362)	6310	INFO. ORIG./TERM. EXPENSE	0
6411	-----	Poles Expense	3,556
6421	-----	Aerial Cable Expense	92,334
6422	-----	Underground Cable Expense	1,151
6423	-----	Buried Cable Expense	616,351
6424	-----	Submarine Cable Expense	0
6425	-----	Deep Sea Cable Expense	0
6426	-----	Intrabuilding Network Cable Expense	0
6431	-----	Aerial Wire Expense	0
6441	-----	Conduit Systems Expense	0
6410 (6411-6441)	6410	CABLE AND WIRE FACIL. EXPENSE	713,392
(6112-6441)	(6110-6410)	TOTAL PLANT SPECIFIC OPERATIONS EXPENSE	2,019,001

The above information represent total company operations (Michigan + Ohio)

SCHEDULE: 5

INCOME STATEMENT			
Account No.		Account Title	Amount
Class "A" Company	Class "B" Company		
		<u>PLANT NONSPECIFIC OPERATIONS EXPENSE:</u>	
6511	-----	Property Held for Future Telecom. Use Exp.	0
6512	-----	Provisioning Expense	21
6510 (6511-6512)	6510	OTHER PROP., PLANT & EQUIP. EXPENSE	21
6531	6531	Power Expense	108,130
6532	6532	Network Administration Expense	384,118
6533	6533	Testing Expense	243,556
6534	6534	Plant Oper. Admin. Exp.	241,694
6535	6535	Engineering Expense	228,744
6530 (6531-6535)	6530	NETWORK OPERATIONS EXPENSE	1,206,242
6540	6540	Access Expense	818,460
6561	-----	Depreciation Expense-Telecom. Plant In Service	2,743,393
6562	-----	Depreciation Expense - Property Held for Future Telecommunications Use	0
6563	-----	Amortization Expense-Tangible	0
6564	-----	Amortization Expense-Intangible	3,076,014
6565	-----	Amortization Expense-Other	0
6560 (6561-6565)	6560	DEPRECIATION & AMORT. EXPENSE	5,819,407
(6511-6565)	(6510-6560)	TOTAL PLANT NONSPECIFIC OPERATIONS	7,844,130
		<u>CUSTOMER OPERATIONS EXPENSE:</u>	
6611	-----	Product Management	35,597
6612	-----	Sales	102,963
6613	-----	Product Advertising	167,840
6610 (6611-6613)	6610	MARKETING	306,400
6621	-----	Call Completion Services	102,541
6622	-----	Number Services	211,893
6623	-----	Customer Services	832,080
6620 (6621-6623)	6620	SERVICES	1,146,514
(6610-6620)	(6610-6620)	TOTAL CUSTOMER OPERATIONS EXPENSE	1,452,914
		<u>CORPORATE OPERATIONS EXPENSE:</u>	
6711	-----	Executive	195,116
6712	-----	Planning	1,920
6710 (6711-6712)	6710	EXECUTIVE AND PLANNING	197,036

The above information represent total company operations (Michigan + Ohio)

SCHEDULE: 5

INCOME STATEMENT			
Account No.		Account Title	Amount
Class "A" Company	Class "B" Company		
6721	-----	Accounting and Finance	232,018
6722	-----	External Relations	156,361
6723	-----	Human Resources	56,672
6724	-----	Information Management	160,117
6725	-----	Legal	44,004
6726	-----	Procurement	8,387
6727	-----	Research and Development	0
6728	-----	Other General and Administrative	256,408
6720 (6721-6728)	6720	GENERAL AND ADMINISTRATIVE	913,967
6790 (6710-6790)	6790 (6710-6790)	Provision for Uncollectible Notes Receivable	0
		TOTAL CORPORATE OPERATIONS EXPENSE	1,111,003
(6112-6790)	(6110-6790)	TOTAL OPERATING EXPENSES	12,427,048
		OPERATING TAXES:	
7210	-----	Operating Investment Tax Credits-Net	0
7220	-----	Operating Federal Income Taxes	1,253,964
7230	-----	Operating State and Local Income Taxes	69,389
7240	-----	Operating Other Taxes	646,327
7250	-----	Provision for Deferred Operating Income Taxes-Net	(245,340)
7200 (7210-7250)	7200	TOTAL OPERATING TAXES	1,724,340
		NET OPERATING INCOME (5001-5302) Less (6110-7200)	284,737
		OTHER OPERATING INCOME AND EXPENSE:	
7110	-----	Income from Custom Work	0
7130	-----	Return from Nonreg. Use of Regulated Facilities	0
7140	-----	Gains & Losses from Foreign Exchange	0
7150	-----	Gains & Losses from Disposition of Land & Artwork	0
7160	-----	Other Operating Gains & Losses	0
7100 (7110-7160)	7100	TOTAL OTHER OPERATING INCOME AND EXPENSE.	0

The above information represent total company operations (Michigan + Ohio)

SCHEDULE: 5

INCOME STATEMENT			
Account No.		Account Title	Amount
Class "A" Company	Class "B" Company		
NONOPERATING INCOME AND EXPENSE ACCOUNTS:			
7310	7310	Dividend Income	0
7320	7320	Interest Income	62
7330	7330	Income from Sinking and Other Funds	0
7340	7340	Allowance for Funds Used During Construction	7,030
7350	-----	Gains or Losses from Disposition of Certain Prop.	0
7360	-----	Other Nonoperating Income	(2,891,605)
7370	-----	Special Charges	(2,339)
7300 (7310-7370)	7300	TOTAL NONOPERATING INCOME AND EXPENSE	(2,886,852)
NONOPERATING TAXES:			
7410	-----	Nonoperating Investment Tax Credits-Net	0
7420	-----	Nonoperating Federal Income Taxes	0
7430	-----	Nonoperating State and Local Income Taxes	0
7440	-----	Nonoperating Other Taxes	0
7450	-----	Provision for Deferred Nonoperating Income Taxes-Net	(907,605)
7400 (7410-7450)	7400	TOTAL NONOPERATING TAXES	(907,605)
INTEREST AND RELATED ITEMS:			
7510	-----	Interest on Funded Debt	0
7520	-----	Interest Expense-Capital Leases	0
7530	-----	Amortization of Debt Issuance Expense	0
7540	-----	Other Interest Deductions	0
7500 (7510-7540)	7500	TOTAL INTEREST AND RELATED ITEMS	0
EXTRAORDINARY ITEMS:			
7610	7610	Extraordinary Income Credits	0
7620	7620	Extraordinary Income Charges	0
7630	7630	Current Income Tax Effect of Extraord. Items-Net	0
7640	7640	Prov. for Def. Inc. Tax Effect of Extraord. Items-Net	0
7600 (7610-7640)	7600	TOTAL EXTRAORDINARY ITEMS	0
JURISDICTIONAL DIFFERENCES AND NONREGULATED INCOME ITEMS:			
7910	7910	Income Effect of Juris. Ratemaking Dif.-Net	0
7990	7990	Nonregulated Net Income	2,075,428
NET INCOME			380,918

The above information represent total company operations (Michigan + Ohio)

SCHEDULE: 5A

NOTES TO INCOME STATEMENT

None

SCHEDULE: 6

STATEMENT OF RETAINED EARNINGS			
Account No.	Item	Page No.	Amount
	Balances-First of Year	14	1,584,007
	Changes:		
	Balance Transferred from Income	21	380,918
	Dividends Declared		0
	Miscellaneous Debits to Retained Earnings		
	Miscellaneous Credits to Retained Earnings		0
	Balance-End of Year	14	1,964,925
	Notes to Statement of Retained Earnings:		

SCHEDULE: 7 N/A

PARTNERSHIP CAPITAL STATEMENT (1)			
Account No.	Item	Page No.	Amount
	Partnership Capital-Beginning of Year	14	
	Net Income (Loss) for Year	21	
	Partners' Capital Contributions		
	Miscellaneous Credits		
	TOTAL CREDITS		
	Partners' Drawings		
	Prior Period Adjustment(s)		
	Miscellaneous Debits		
	TOTAL DEBITS		
	Partnership Capital-End of Year	14	

The above information represent total company operations (Michigan + Ohio)

SCHEDULE: 8

ANALYSIS OF PLANT IN SERVICE (IN DOLLARS)							
Account No.		TELECOMMUNICATIONS PLANT IN SERVICE (ACCT. 2001) Plant Accounts (a)	Balance at End of Previous Year (b)	Additions (c)	Retirements (d)	Transfers & Adjustments (e)	Balance at End of Current Year (f)=(b)+(c)-(d)+(e)
"Class "A" Company	Class "B" Company						
GENERAL SUPPORT ASSETS:							
	2110						
2111		Land	95,100	0	0	0	95,100
2112		Motor Vehicles	530,415	0	(39,104)	0	491,311
2113		Aircraft	0	0	0	0	0
2114		Special Purpose Vehicles	0	0	0	0	0
2115		Garage Work Equipment	0	0	0	0	0
2116		Other Work Equipment	229,679	9,274	0	0	238,953
2121		Buildings	1,594,467	0	0	0	1,594,467
2122		Furniture	0	0	0	0	0
2123.1		Office Support Equip.	46,629	0	(29,978)	0	16,651
2123.2		Co. Comm. Equip.	86,312	0	(61,097)	0	5,215
2124		General Purpose Computers	253,643	0	0	0	253,643
(2111-2124)	2110	TOTAL GEN. SUPPORT ASSETS	2,816,245	9,274	(130,179)	0	2,695,340
CENTRAL OFFICE ASSETS:							
2211		Analog Electronic Switching	0	0	0	0	0
2212		Digital Electronic Switching	11,449,603	10,142	(598,606)	0	10,861,139
2215		Electro Mechanical Switching	0	0	0	0	0
2215.1		Step by Step Switching	0	0	0	0	0
2215.2		Cross Bar Switch.	0	0	0	0	0
2215.3		Other Elec. Mech. Switch.	0	0	0	0	0
(2211-2215.3)	2210	CENTRAL OFFICE SWITCHING	11,449,603	10,142	(598,606)	0	10,861,139
2220	2220	Operator Systems	0	0	0	0	0
2231		Radio Systems	0	0	0	0	0
2232		Circuit Equipment	6,885,520	608,041	(2,374)	0	7,491,187
(2231-2232)	2230	CENTRAL OFFICE TRANSMISSION	6,885,520	608,041	(2,374)	0	7,491,187

The above information represent total company operations (Michigan + Ohio)

SCHEDULE: 8

ANALYSIS OF PLANT IN SERVICE (IN DOLLARS)							
Account No.		TELECOMMUNICATIONS PLANT IN SERVICE (ACCT. 2001) Plant Accounts (a)	Balance at End of Previous Year (b)	Additions (c)	Retirements (d)	Transfers & Adjustments (e)	Balance at End of Current Year (f)=(b)+(c)+ (d)+(e)
*Class "A" Company	Class "B" Company						
INFORMATION							
ORIGINATION/TERMINATION ASSETS:							
2311	-----	Station Apparatus	0	0	0	0	0
2321	-----	Customer Premises Wiring	0	0	0	0	0
2341	-----	Large Private Branch Exch.	0	0	0	0	0
2351	-----	Public Tele. Terminal Equip.	0	0	0	0	0
2362	-----	Other Terminal Equip.	0	0	0	0	0
(2311-2362)	2310	INFO. ORIG./TERM. ASSETS	0	0	0	0	0
CABLE AND WIRE FACIL. ASSETS:							
2411	-----	Poles	87,935	594	(92)	0	88,437
2421	-----	Aerial Cable	920,725	23,437	(5,698)	0	938,464
2422	-----	Underground Cable	457,782	0	0	0	457,782
2423	-----	Buried Cable	25,759,667	945,129	(107,562)	0	26,597,234
2424	-----	Submarine Cable	61,539	0	0	0	61,539
2425	-----	Deep Sea Cable	0	0	0	0	0
2426	-----	Intrabuilding Network Cable	0	0	0	0	0
2431	-----	Aerial Wire	0	0	0	0	0
2441	-----	Conduit Systems	458,093	0	0	0	458,093
(2411-2441)	2410	CABLE AND WIRE FACIL ASSETS	27,745,741	968,160	(113,352)	0	28,601,549
AMORTIZABLE ASSETS:							
2681	2681	Capital Leases	0	0	0	0	0
2682	2682	Leasehold Improvements	0	0	0	0	0
(2681-2682)	2680	AMORTIZABLE TANGIBLE ASSET	0	0	0	0	0
2690	2690	Intangibles	23,785,965	0	0	0	23,785,965
2001	2001						
(2110-2690)	(2110-2690)	TOTAL TELECOMMUNICATIONS PLANT IN SERVICE	72,683,074	1,596,617	(844,511)	0	73,435,180

The above information represent total company operations (Michigan + Ohio)

SCHEDULE: 8

ANALYSIS OF PLANT IN SERVICE (IN DOLLARS)							
Account No.		TELECOMMUNICATIONS PLANT IN SERVICE (ACCT. 2001) Plant Accounts (a)	Balance at End of Previous Year (b)	Additions (c)	Retirements (d)	Transfers & Adjustments (e)	Balance at End of Current Year (f)=(b)+(c)+ (d)+(e)
*Class "A" Company	Class "B" Company						
2001	2001	Telecommunications Plant in Service	72,683,074	1,596,617	(844,511)	0	73,435,180
2002	2002	Prop. Held For Future Tele. Use	0	0	0	0	0
2003	2003	Tele. Plant Under Constr.-Short Term	583,813	1,867,384	(1,620,167)	0	831,030
2004	2004	Tele. Plant Under Constr.-Long Term	0	0	0	0	0
2005	2005	Tele. Plant Adjustment	3,361,680	0	0	0	3,361,680
2006	2006	Nonoperating Plant	0	0	0	0	0
2007	2007	Goodwill	40,085,875	0	0	0	40,085,875
(2001-2007)	(2001-2007)	TOTAL PROPERTY, PLANT AND EQUIPMENT	116,714,442	3,464,001	(2,464,676)	0	117,713,765

The above information represent total company operations (Michigan + Ohio)

SCHEDULE 9

ACCUMULATED DEPRECIATION (ACCOUNT 3100)										
(Please check if the Company's Depreciation Expense is Calculated: <input checked="" type="checkbox"/> Monthly <input type="checkbox"/> Quarterly <input type="checkbox"/> Annually)										
Account No.		Account Title	Accumulative Depreciation At Beginning of Current Year (a)	Accrual Rate (b)	Annual Accrual (c)	Original Cost of Plant Retired (d)	Cost of Removal (e)	Salvage (f)	Other (g)	Balance at End of Year (h)=(a)+(c)-(d)-(e)+(f)+(g)
Class "A" Company	Class "B" Company									
GENERAL SUPPORT ASSETS:										
	2110	Land and Support Assets								
2111		Land	0							0
2112		Motor Vehicles	240,135	11.00%	57,314	39,104	0	0	0	256,345
2113		Aircraft	0		0	0	0	0	0	0
2114		Special Purpose Vehicles	0		0	0	0	0	0	0
2115		Garage Work Equipment	0		0	0	0	0	0	0
2116		Other Work Equipment	157,181	6.40%	15,042	0	0	0	0	172,223
2121		Buildings	1,631,523	4.00%	0	0	0	0	0	1,631,523
2122		Furniture	(23,580)	5.40%	23,580	0	0	0	0	0
2123.1		Office Support Equip.	48,271	11.50%	894	29,977	0	0	0	19,188
2123.2		Co. Comm. Equip.	70,293		0	61,096	0	0	0	9,197
2124		General Purpose Computers	260,815	16.20%	6,848	0	0	0	0	267,463
(2111-2124)	2110	TOTAL GEN. SUPPORT ASSETS	2,384,438		103,678	130,177	0	0	0	2,357,939
CENTRAL OFFICE ASSETS:										
2211		Analog Electronic Switching	0							0
2212		Digital Electronic Switching	8,591,272	6.67%	762,222	588,606				8,754,888
2215.1		Step-by-Stem Switch.	0		0	0	0	0	0	0
2215.2		Cross Bar Switch.	0		0	0	0	0	0	0
2215.3		Other Elec. Mech. Switch.	0		0	0	0	0	0	0
2220	2220	Operator Systems	0		0	0	0	0	0	0
	2230	Central Office Transmission			0	0	0	0	0	
2231		Radio Systems	0		0	0	0	0	0	0
2232		Circuit Equipment	4,350,324	5.60%	744,172	2,375				5,092,121
(2211-2232)	(2210-2230)	TOTAL CEN. OFFICE ASSETS	12,941,596		1,506,394	600,981	0	0	0	13,847,009

(a) From Accounting Records (b) For information only, not part of this calculation (c) thru (g) From Accounting Records

Note: Listed below are specifics that need to be identified in Annual Reports for minimum acceptable standards in Depreciation:

- List the current accrual rates beings used to calculate depreciation expense in Column (b).
- Identify the source of these accrual rates (PUCO Case No. _____). (If Accrual Rate changes during the year should be identified with effective date of change _____).
- Clearly mark on the Depreciation Schedule how depreciation expense was calculated, i.e., monthly, quarterly, semi-annually or annually.

The above information represent total company operations (Michigan + Ohio)

SCHEDULE: 9

ACCUMULATED DEPRECIATION (ACCOUNT 3100)										
(Please check if the Company's Depreciation Expense is Calculated: <input checked="" type="checkbox"/> Monthly <input type="checkbox"/> Quarterly <input type="checkbox"/> Annually)										
Account No.		Account Title	Accumulative Depreciation At Beginning of Current Year (a)	Accrual Rate (b)	Annual Accrual (c)	Original Cost of Plant Retired (d)	Cost of Removal (e)	Salvage (f)	Other (g)	Balance at End of Year (h)=(a)+(c)-(d)-(e)+(f)+(g)
Class "A" Company	Class "B" Company									
INFORM. ORIG./TERM. ASSETS										
2311		Station Apparatus	0		0	0	0	0	0	0
2321		Cust. Premises Wiring	0		0	0	0	0	0	0
2341		Large Priv. Branch Exch.	0		0	0	0	0	0	0
2351		Pub. Tele. Terminal Equip.	0		0	0	0	0	0	0
2362		Other Term. Equipment	0		0	0	0	0	0	0
(2311-2362)	2310	TOTAL INFO. ORIG./TERM. ASSETS	0		0	0	0	0	0	0
CABLE & WIRE FACIL. ASSETS:										
2411		Poles	78,562		0	91	0	0	0	78,471
2421		Aerial Cable	0		0	0	0	0	0	0
2421.1		Aerial Cable - Metallic	688,379	4.5%	37,059	4,075	0	0	0	721,363
2421.2		Aerial Cable - Nonmetallic	0		0	0	0	0	0	0
2421.3		Aerial Cable - Drop	26,634	4.5%	5,129	1,523	0	0	0	30,140
2422		Underground Cable	0		0	0	0	0	0	0
2422.1		Underground Cable - Metallic	219,328	3.8%	14,534	0	0	0	0	233,862
2422.2		Underground Cable - Nonmetallic	37,113	3.4%	2,561	0	0	0	0	39,674
2423		Buried Cable	0		0	0	0	0	0	0
2423.1		Buried Cable - Metallic	15,782,529	4.1%	935,203	76,731	0	0	0	16,641,001
2423.2		Buried Cable - Nonmetallic	437,271	3.6%	42,001	0	0	0	0	479,272
2423.3		Buried Cable - Drop	272,916	4.1%	83,552	30,831	0	0	0	325,636
2424		Submarine Cable	61,834		0	0	0	0	0	61,834
2425		Deep Sea Cable	0		0	0	0	0	0	0

(a) From Accounting Records (b) For information only, not part of this calculation (c) thru (g) From Accounting Records

Note: Listed below are specifics that need to be identified in Annual Reports for minimum acceptable standards in Depreciation:

- List the current accrual rates beings used to calculate depreciation expense in Column (b).
- Identify the source of these accrual rates (PUCO Case No. _____). (If Accrual Rate changes during the year should be identified with effective date of change _____).
- Clearly mark on the Depreciation Schedule how depreciation expense was calculated, i.e., monthly, quarterly, semi-annually or annually.

The above information represent total company operations (Michigan + Ohio)

SCHEDULE: 9

ACCUMULATED DEPRECIATION (ACCOUNT 3100)										
(Please check if the Company's Depreciation Expense is Calculated: <input checked="" type="checkbox"/> Monthly <input type="checkbox"/> Quarterly <input type="checkbox"/> Annually)										
Account No.		Account Title	Accumulative Depreciation At Beginning of Current Year (a)	Accrual Rate (b)	Annual Accrual (c)	Original Cost of Plant Retired (d)	Cost of Removal (e)	Salvage (f)	Other (g)	Balance at End of Year (h)=(a)+(c)-(d)-(e)+(f)+(g)
Class "A" Company	Class "B" Company									
2426		Intrabldg. Net. Cable	0		0	0	0	0	0	0
2426.1		Intrabldg. Net. Cable - Metallic	0		0	0	0	0	0	0
2426.2		Intrabldg. Net. Cable - Nonmetallic	0		0	0	0	0	0	0
2431		Aerial Wire	0		0	0	0	0	0	0
2441		Conduit Systems	277,374	2.9%	13,285	0	0	0	0	290,659
(2411-2441)	2410	TOTAL CABLE & WIRE FACIL. ASSETS	17,881,940		1,133,323	113,351	0	0	0	18,901,911
	3003	Undistributed Reserve	1,211		0	0	0	0	0	1,211
		TOTAL ACCUMULATED DEPREC. (2112-2441)	33,209,185	0	2,743,394	844,509	0	0	0	35,108,070

- (a) From Accounting Records (b) For information only, not part of this calculation (c) thru (g) From Accounting Records
- Note: Listed below are specifics that need to be identified in Annual Reports for minimum acceptable standards in Depreciation:
- List the current accrual rates beings used to calculate depreciation expense in Column (b).
 - Identify the source of these accrual rates (PUCO Case No. _____). (If Accrual Rate changes during the year should be identified with effective date of change _____).
 - Clearly mark on the Depreciation Schedule how depreciation expense was calculated, i.e., monthly, quarterly, semi-annually or annually.

The above information represent total company operations (Michigan + Ohio)

SCHEDULE: 10

UNCOLLECTIBLE ACCOUNTS (Accounts 1181 and 1191) (in dollars)			
	(a)	Account 1181 (b)	Account 1191 (c)
1	Balance at Beginning of the Year	\$ 30,679	\$ 106,707
2	Accruals Charged	163,795	0
3	Collection of Amounts Previously Written Off	42,469	0
4	Other Credits	0	92,582
5	TOTAL CREDITS	\$ 206,264	\$ 92,582
6	Uncollectibles Written Off During the Year	185,660	0
7	Other Debits (Explain in a Note)	0 *	0
8	TOTAL DEBITS	\$ 185,660	\$ 0
9	Balance at End of the Year	\$ 51,283	\$ 199,289
10	TOTAL OPERATING REVENUE FOR THE YEAR	\$ 14,436,125	\$ 14,436,125
11	Net Write Offs During the Year (Line 6 minus Line 3)	\$ 143,191	\$ 0
12	Ratio of Line 11 to Line 10	0.992% %	0.000% %
13	Ratio of Line 2 to Line 10	1.135% %	0.000% %
	* Reclassed paystation receivable to 1190 account.		

SCHEDULE 11

RECEIVABLES AND INVESTMENTS - AFFILIATED AND NONAFFILIATED COMPANIES

1. Provide in columns (b) thru (j), the year-end balances for each affiliate identified in column (a).

Name of Affiliate (a)	Account 1160 Temporary Investments (b)	Account 1180 Telecom. Accounts Receivable (c)	Account 1181 Accts. Receivable Telecom. Allowance (d)	Account 1190 Other Accounts Receivable (e)	Account 1191 Accts. Receivable Allowance-Other (f)
Citizens Communications	\$	\$	\$	(1,376,132)	\$
Frontier Communications of America				(168,994)	
Frontier Telephone of Rochester				88,356	
Frontier Communications of the South				15	
Frontier Communications of Minnesota				331,118	
Frontier Communications of Indiana				74	
Frontier Infoservices				(2,065)	
Total Affiliated	0	0	0	(1,127,628)	0
Total Nonaffiliated	0	715,030	(51,283)	761,376	(199,289)
TOTAL BALANCE	0	715,030	(51,283)	(366,252)	(199,289)

SCHEDULE: 11

RECEIVABLES AND INVESTMENTS - AFFILIATED AND NONAFFILIATED COMPANIES

1. Provide in columns (b) thru (j), the year-end balances for each affiliate identified in column (a).

Name of Affiliate (a)	Account 1200 Notes Receivable (g)	Account 1201 Notes Receiv. Allowance (h)	Account 1210 Int. & Div. Receivable (i)	Account 1401 Investments in Affiliated Companies (j)	Account 1402 Investments in Nonaffiliated Companies (k)
Citizens Communications	\$	\$	\$	\$(25,895,532)	\$
Total Affiliated	0	0	0	(25,895,532)	0
Total Nonaffiliated	0	0	0	0	7,500
TOTAL BALANCE	0	0	0	(25,895,532)	7,500

SCHEDULE: 12

DEFERRED CHARGES (Accounts 1438 and 1439) (Include data for each item in excess of \$1,000,000.)		
	Description of Item (a)	Amount at End of the Year (b)
1	Account 1438	\$ 0
2		
3		
4		
5		
6		
7		
8		
9		
10		
11		
12		
13		
14	Aggregate of All Other Items	0
15	TOTAL	\$ 0
16	Account 1439	
17		
18		
19		
20		
21		
22		
23		
24		
25		
26		
27		
28		
29	Aggregate of All Other Items	13,781
30	TOTAL	\$ 13,781

SCHEDULE: 13

OTHER JURISDICTIONAL ASSET NET - ACCOUNT 1500				
Description (a)	Beginning Balance (b)	Debits (c)	Credits (d)	Balance End of Year (e)=(b)+(c)-(d)
N/A				
TOTALS				\$ 0

SCHEDULE: 14

NET CUR. DEF. OPERATING INCOME TAX - ACCOUNT 4100				
Description (a)	Beginning Balance (b)	Debits (c)	Credits (d)	Balance End of Year (e)=(b)+(c)-(d)
None	0	0	0	0
TOTALS				\$ 0

SCHEDULE: 15

NET NONCUR. DEF. OPERATING INCOME TAXES - ACCOUNT 4340				
Description (a)	Beginning Balance (b)	Debits (c)	Credits (d)	Balance End of Year (e)=(b)-(c)+(d)
Net Deferred Operating Income Tax Liability-Fed	3,626,355	161,014	0	3,465,341
Net Deferred Operating Income Tax Liability-State	200,640	8,885	0	191,755
TOTALS	3,826,995	169,899	0	\$ 3,657,096

SCHEDULE: 16

NET DEFERRED TAX LIABILITY ADJUSTMENTS - ACCOUNT 4341				
Description (a)	Beginning Balance (b)	Debits (c)	Credits (d)	Balance End of Year (e)=(b)-(c)+(d)
N/A				
TOTALS				\$

SCHEDULE: 17

OTHER JURIS. LIABILITY & DEF. CR. - NET - ACCOUNT 4370				
Description (a)	Beginning Balance (b)	Debits (c)	Credits (d)	Balance End of Year (e)=(b)-(c)+(d)
N/A				
TOTALS				\$

SCHEDULE: 18

LONG-TERM DEBT (Accounts 4210, 4220, 4230, 4250, 4260 and 4270)

1. List in account number order in column (a) a description of the long-term obligation, including those maturing in the coming year.
2. In the remaining columns (b) - (i) respond shall furnish the appropriate date.

Description of Obligation (a)	Nominal Date of Issue (b)	Date of Maturity (c)	Face Amount Outstanding (d)	Unamortized Premium or Discount (e)	Stated Rate (f)	Yield Rate (g)	Short-Term Portion (h)	Long-Term Portion (i)
N/A			\$	\$			\$	\$
Total			0				0	0

SCHEDULE: 19

OTHER DEFERRED CREDITS (Account 4360)

1. Disclose the data for each item in Account 4360 amounting to over \$25,000.

	Description of Item (a)	Amount at End of the Year (b)
1	N/A	\$
2		
3		
4		
5		
6		
7		
8		
9		
10		
11		
12		
13		
14		
15		
16		
17		
18		
19		
20		
21		
22		
23		
24		
25		
26		
27		
28		
29		
30		
31	Aggregate of All Other Items	0
32	TOTAL	\$ 0

SCHEDULE: 20

DEFERRED TAX REGULATORY LIABILITY (Account 4361)

1. Disclose the data for each item in Account 4361 amounting to over \$25,000.

	Description of Item (a)	Amount at End of the Year (b)
1	None	\$ 0
2		
3		
4		
5		
6		
7		
8		
9		
10		
11		
12		
13		
14		
15		
16		
17		
18		
19		
20		
21		
22		
23		
24		
25		
26		
27		
28		
29		
30		
31	Aggregate of All Other Items	0
32	TOTAL	\$ 0

SCHEDULE 21

CAPITAL STOCK (Account 4510, 4520 and 4530)

1. Respondent shall enter the class of stock and a description of any pertinent details such as differences in voting rights, preferences as to dividends or assets, pledges, etc.
2. Respondent shall provide the information specified in column headings (b) through (h) and note any other pertinent information at the bottom of this schedule.

Class and Description of Capital Stock (a)	Par or Stated Value Amount (b)	Number of Shares Authorized (c)	Amount of Stock Issued and Outstanding (d)		Acct. 4520 Additional Paid In Capital (f)	Total (Col. (e) & (f)) (g)	Number of Shares of Treasury Stock (h)	Acct. 4530 Amount in Treasury Stock Account (i)	Total Dividends Declared (j)
			(d) Number of Stock Issued	Acct. 4510 (e) e=(b) x (d) \$ Amount of Stock Issued & Outstanding					
COMMON:	\$ 1	2,000,000	1,621,850	1,621,850	25,379,855	27,001,705	0	0	0
PREFERRED:									
TOTALS	\$ 1	2,000,000	1,621,850	\$ 1,621,850	\$ 25,379,855	\$ 27,001,705	0	\$ 0	0

SCHEDULE: 22

GENERAL SERVICES AND LICENSES

1. Provide in column (a) the name of the affiliate to whom respondents paid \$50,000 or more for services rendered under a license agreement, a general service contract, or other arrangement providing for the furnishing of general accounting, engineering financial, legal, patent, and other general services.

	Name of Affiliate (a)	Service Provided (b)	Amount (c)
1	Citizens Communications and Subsidiaries	Data Support/Comon Cost Alloc.	\$ 2,806,154
2			
3			
4			
5			
6			
7			
8			
9			
10			
11			
12			
13			
14			
15			
16			
17			
18			
19			
20			
21			
22			
23			
24			
25			
26			
27			
28	Aggregate of All Other Items		
29	TOTAL		\$ 2,806,154

SCHEDULE: 24

ANALYSIS OF EXTRAORDINARY ITEMS (Accounts 7610 and 7620)

1. In column (a) provide the particulars with respect to Accounts 7610 and 7620, with totals for each account.

	Particulars (a)	Debit Amounts (b)	Credit Amounts (c)	Tax Effect Included in Account 7630 (d)	Tax Effect Included in Account 7640 (e)
1	N/A	\$	\$	\$	\$
2					
3					
4					
5					
6					
7					
8					
9					
10					
11					
12					
13					
14					
15					
16					
17					
18					
19					
20					
21					
22					
23					
24					
25					
26					
27					
28					
29					
30					
31					
32					
33					
34					
35					

SCHEDULE: 25

DISTRIBUTION OF SALARIES AND WAGES							
	Number of Employees as of December 31			Total Compensations for Year Ending December 31	Operation & Maintenance Accounts	Distribution of Wages	
	Male	Female	Total			Construction	Other (Specify)
Telephone							
Part-time Employees			0				
Full-time Employees	18	7	25	1,289,079	1,060,412	228,667	
TOTAL ALL EMPLOYEES	18	7	25	1,289,079	1,060,412	228,667	0

Footnote: Centralized functions for all Citizens Communications subsidiaries represent an additional 2,672 employees outside Michigan/Ohio.

SCHEDULE: 26

OUTSIDE PLANT STATISTICS (WIRE)

1. Report the mileage at the end of the year for all solely owned plant and the respondent's share of any jointly owned plant.
2. In column (r), provide the number of poles that company owns, and shares in joint use with other company.
3. Column (p) and (q) are not included column (c).

(a)	State or Territory (b)	Miles of Aerial Wire (c)	AERIAL CABLE		UNDERGROUND CABLE		BURIED CABLE		SUBMARINE CABLE	
			Miles of Cable (d)	Miles of Wire In Cable (e)	Miles of Cable (f)	Miles of Wire In Cable (g)	Miles of Cable (h)	Miles of Wire In Cable (i)	Miles of Cable (j)	Miles of Wire In Cable (k)
1	Ohio	0.00	0.39	0.00	0.00	0.00	107.76	0.00	0.00	0.00
2										
3										
4										
5										
6	TOTAL	0.00	0.39	0.00	0.00	0.00	107.76	0.00	0.00	0.00
7										

(a)	State or Territory (b)	DEEP SEA CABLE		INTRA BUILDING NETWORK CABLE		TOTAL CABLE	
		Miles of Cable (l)	Miles of Wire In Cable (m)	Miles of Cable (n)	Miles of Wire In Cable (o)	Miles of Cable (p)	Miles of Wire In Cable (q)
1	Ohio	0.00	0.00	0.00	0.00	108.15	0.00
2							
3							
4							
5							
6	TOTAL	0.00	0.00	0.00	0.00	108.15	0.00

(a)	State or Territory (b)	Number of Poles (r)		Miles of Tube In coaxial Cable (s)		CONDUIT SYSTEM	
		Company Owns Poles	Co. shares & joint use with other company	In coaxial Cable (s)		Trench Miles (v)	Duct Miles (w)
				In ground	Aerial		
1	Ohio	3	14	0	0.00	0.00	0.00
2							
3							
4							
5							
6		3	14		0.00	0.00	0.00

SCHEDULE: 26

OUTSIDE PLANT STATISTICS (FIBER OPTICS)

1. Report the mileage at the end of the year for all solely owned plant and the respondent's share of any jointly owned plant.

(e)	State or Territory (b)	FIBER OPTIC AERIAL CABLE		FIBER OPTIC UNDERGROUND CABLE		FIBER OPTIC BURIED CABLE	
		Miles of Fiber Optic Cable (c)	Miles of Fiber Optic In Cable (d)	Miles of Fiber Optic Cable (e)	Miles of Fiber Optic In Cable (f)	Miles of Fiber Optic Cable (g)	Miles of Fiber Optic In Cable (h)
1	Ohio	0.00	0.00	0.00	0.00	5.99	0.00
2							
3							
4							
5							
6							
7	TOTAL	0.00	0.00	0.00	0.00	5.99	0.00

(a)	State or Territory (b)	FIBER OPTIC SUBMARINE CABLE		DEEP SEA FIBER OPTIC CABLE		INTRA BUILDING NETWORK FIBER OPTIC CABLE		TOTAL FIBER OPTIC CABLE	
		Miles of Fiber Optic Cable (l)	Miles of Fiber Optic In Cable (i)	Miles of Fiber Optic Cable (k)	Miles of Fiber Optic In Cable (l)	Miles of Fiber Optic Cable (m)	Miles of Fiber Optic In Cable (n)	Miles of Fiber Optic Cable (o)	Miles of Fiber Optic In Cable (p)
1	Ohio	0.00	0.00	0.00	0.00	0.00	0.00	5.99	0.00
2									
3									
4									
5									
6									
7	TOTAL	0.00	0.00	0.00	0.00	0.00	0.00	5.99	0.00

SCHEDULE: 27

DETAIL OF OHIO EXCHANGE ACCESS LINES IN SERVICE BY CUSTOMER CLASS
 (For Company with less than 15,000 access lines)

	Name of Exchange (a)	Business Access Lines		Public Access Lines (d)	Residential Access Lines (e)	Mobile Access Lines (f)	Special Access Lines (Non-Switched) (g)	Total Access Lines (h)
		Single Line (b)	(1) Multi Line (c)					
1	Cooney (459)	12	63	2	539		0	616
2								
3								
4								
5								
6								
7								
8								
9								
10								
11								
12								
13								
14	TOTAL	12	63	2	539	0	0	616

NOTE: List all of the access line data by exchange.

(1) Includes 15 company official lines.

SCHEDULE: 28

PLANT AND SERVICE DATA - OHIO TELEPHONE COMPANIES DETAIL OF BILLABLE ACCESS LINES IN SERVICE BY EXCHANGE IN OHIO									
No.	Exchange Name (a)	No. of COs. In Exch. (b)	Type & Model(s) of CO(s) in Exchange (c)	No. of Business Access Lines		No. of Company Pay Stations (f)	No. of Residential Access Lines		No. of Total Access Lines (i)
				** Single Line (d)	(1) * Multi-Line Trunks (e)		1 - Party (g)	Multi - Party (h)	
1	Cooney	1	Digital (DMS10)	12	63	2	539		616
2									
3									
4									
5									
6									
7									
8									
9									
10									
11									
12									
13									
14									
15									
16									
17									
18									
19									
TOTAL for Ohio				12	63	2	539	0	616

NOTE: List all of the access line data by exchange.

For companies with more exchanges that will fit this page, substitute a computer printout with the same information in place of this page.

For exchanges with multiple central offices, list the number of each type of central office, e.g., 12-5ESS, 1-16E, 2-DMS10, etc. The total should equal the total number of COs listed in Column (b).

Unusual switch types should be characterized as Electromechanical, Analog or Digital.

Use the following symbols to show in the above columns:

*Includes Key System, PBX and Centrex.

**Includes all Single Line Business Access Lines.

(1) Includes 15 company official lines.

SCHEDULE: 29

OHIO CENTRAL OFFICES SCHEDULED TO BE UPGRADED		
Date Expected to be Placed in Service	Manufacturer & Type of Equipment	Capable of Independent Operation? (Yes) or (No)
	N/A	

Note: This form is only applicable to local exchange companies with less than 15,000 access lines.
 Date: Date new switch was placed or will be placed in service.
 Manufacturer & Type of Equipment: List the type of switch and its manufacturer.
 (Yes) or (No): Is the switch a HOST or REMOTE, i.e. does it have stand-alone capability.

SCHEDULE: 30

PROJECTION OF NEW OR CHANGED OHIO CENTRAL OFFICE PREFIXED (NXX) TO BE PLACED IN SERVICE	
PREFIXES (NXX) Number(s)	Date is Expected to be Operational
N/A	

Note: This form is only applicable to local exchange companies with less than 15,000 access lines.
 Prefixes (NXX) Number(s): Were any new NXXs placed in service or will any be placed in service in the upcoming year.
 Date: Give date new NXX was or will be operational.

SCHEDULE: 31

Form 1

TOLL USAGE STUDY TO OHIO CONTIGUOUS EXCHANGES

(Month and year of study)

AVERAGE NUMBER OF MESSAGE TOLL CALLS EQUALING 3.0 OR OVER BUT LESS THAN 8.0 PER ACCESS LINE PER MONTH FROM ONE EXCHANGE TO ANOTHER

Originating exchange (1)	Number of access lines in 1	Terminating exchanges(s) (2)	Number of messages from 1 to 2	Messages per access line per month from 1 to 2*
N/A	Waiver granted - 7/20/04 Entry in PUCO Case No. 04-916-TP-UNC.			

Form 1

TOLL USAGE STUDY TO OHIO CONTIGUOUS EXCHANGES

(Month and year of study)

AVERAGE NUMBER OF MESSAGE TOLL CALLS EQUALING 8.0 OR MORE PER ACCESS LINE PER MONTH FROM ONE EXCHANGE TO ANOTHER

Originating exchange (1)	Number of access lines in 1	Terminating exchanges(s) (2)	Number of messages from 1 to 2	Messages per access line per month from 1 to 2*
N/A	Waiver granted - 7/20/04 Entry in PUCO Case No. 04-916-TP-UNC.			

* Total number of messages from 1 to 2 + total number of access lines in 1.

Note: This form is only applicable to local exchange companies with less than 15,000 access lines. EAS calling rates should be filed only for contiguous exchanges that currently have no EAS between them.

SCHEDULE: 32

**Service Connection Assistance (SCA)
Annual Reporting Form**

Class of Service	Number of Program Participants-End of Period [A]	Number of New Program Participants During Period [B]	Number of Participants By Qualifying Program					Percentage Penetration of Optional Features				Participants Disconnected for Non-Payment [L]
			HEAP [C]	E-HEAP [D]	OECP [E]	SSI [F]	Medicaid [G]	Touchtone [H]	Wire Care [I]	Non-Pub [J]	Custom Calling [K]	
(1) Flat	4	1				3	1	100%	50%	50%	100%	0
(2) Message	N/A	N/A										
(3) Measured	N/A	N/A										
(4) TOTAL	4	1	0	0	0	3	0	0	0	0	0	0

Class of Service	Average Monthly Local Bill [M]	Average Monthly Toll Bill [N]	Average Service Connection Charge Waived [O]	Average of Waived Deposits [P]	Amount of Monthly Subscriber Line Charge [Q]	Number of Months for SLC Waiver [R]
(1) Flat	\$ 41.19	\$ 7.18	\$ 0	\$ 0	\$ 6.50	0
(2) Message	\$	\$	\$	\$	\$	
(3) Measured	\$	\$	\$	\$	\$	
(4) TOTAL	\$ 41.19	\$ 7.18	\$ 0	\$ 0	\$ 6.50	0

Frontier Communications of Michigan, Inc.	
Telephone Company	
109 Randolph Street	
Street/P.O. Box	
Brooklyn, MI 49230	
City, State, Zip Code	
Name of Person Completing Form	
Joseph DeMasi	
Signature	Date

The above schedule denotes activity for customers participating in Federal Lifeline support.

SCHEDULE 32: Service Connection Assistance

EXPLANATION OF SCA ANNUAL REPORTING FORM FIELDS

- A, 1-3 - Refers to the number of SCA customers at the end of the fiscal year, as distinguished by the class of service the customers were receiving, i.e., flat, message, or measured rate service.
- A, 4 - The total of A1 + A2 + A3.
- B, 1-3 - Refer to the number of SCA customers that were added to the program during the relevant fiscal year, as distinguished by the class of service. These numbers may actually be greater than the difference between consecutive year's respective totals. For instance, if there were 20 flat rate SCA customers at the end of FY92, and 25 flat rate SCA customers at the end of FY93, but 3 flat rate SCA customers left the program during FY93, then the number of new program participants would be 8 not 5.
- B, 4 - The total of B1 + B2 + B3.
- C-G, 1-3 - Refers to the number of SCA customers at the end of the fiscal year, as distinguished by the specific assistance program which qualified the customer for SCA, and further divided by the particular class of service.
- H-K, 1-3 - Refers to the percentage of SCA customers utilizing the respective optional features, as distinguished by the class of service the customer is receiving. These percentages may be calculated at the end of the fiscal year, as opposed to monitoring any changes during the course of the 12 month period.
- H-K, 4 - THESE FIELDS SHOULD NOT ACTUALLY REFLECT TOTALS. Rather, they should reflect the respective percentages of utilization of each optional feature, expressed as a factor of all TEA customers, disregarding class of service distinctions.
- L, 1-3 - Refers to the number of SCA customers involuntarily disconnected for non-payment during the course of the relevant fiscal year, as distinguished by the class of service.
- L, 4 - The total of L1 + L2 + L3.
- M, 1-3 - Refers to the average dollar amount of SCA customers' m monthly local charges for the relevant year, as distinguished by the class of service.
- M, 4 - Refers to the average dollar amount of SCA customers' monthly local charges for the relevant fiscal year, disregarding class of service distinctions.
- N, 1-3 - Refers to the average dollar amount of SCA customers' monthly toll charges, including intra and interLATA toll, for the relevant fiscal year, as distinguished by the class of service.
- N, 4 - Refers to the average dollar amount of SCA customers' monthly toll charges, including intra and interLATA toll, for the relevant fiscal year, disregarding class of service distinctions.
- O, 1-3 - Refers to the average dollar amount of service connection charges that are waived for SCA customers during the relevant fiscal year, as distinguished by the class of service.
- O, 4 - Refers to the average dollar amount of service connection charges that are waived for all SCA customers during the relevant fiscal year, disregarding class of service distinctions.
- P, 1-3 - Refers to the average dollar amount of deposits waived for SCA customers during the relevant fiscal year, as distinguished by the class of service.
- P, 4 - Refers to the average dollar amount of deposits that are waived for all SCA customers during the relevant fiscal year, disregarding class of service distinctions.
- Q, 1-3 - Refers to the amount of the Subscriber Line Charge assessed by the company. This dollar amount will be the same for every class of service.
- Q, 4 - THIS FIELD SHOULD NOT ACTUALLY REFLECT A TOTAL AND MAY, IN FACT, BE DISREGARDED.
- R, 1-3 & 4 - Like Q, the answer to this field will be the same for 1 thru 4, and will be equal to:

$$(O + P) / Q$$

Instructions:

- Revenue billed on behalf of other entities should not be included on this schedule if the company does not include this revenue in its determination of taxable gross receipts for Ohio gross receipts tax purposes. If, however, the local exchange company includes revenue billed on behalf of other entities in its taxable gross receipts, such revenue should then be included on this schedule.
- "Earnings or receipts from sales to other public utilities for resale" includes, but is not limited to, carrier access charges paid to the company.

SCHEDULE: 33

STATEMENT OF INTRASTATE GROSS EARNING (REVENUE) FOR THE YEAR*				
(in dollars)				
Account No.	Item	OHIO ONLY Total (1)	Interstate (2)	Ohio Intrastate (3)=(1)-(2)
LOCAL BASIC SERVICES REVENUES				
5001	Basic Area Rev.	52,195	0	52,195
5002	Extended Area Rev.	24,369	0	24,369
5003	Cellular Mobile Service Rev.	0	0	0
5004	Other Mobile Service Rev.	0	0	0
5000	TOTAL BASIC LOCAL SERVICE REV. (5001-5004)	76,564	0	76,564
LOCAL NETWORK SERVICE REVENUES				
5010	Public Telephone Rev.	0	0	0
5040	Local Private Line Rev.	352	0	352
5050	Customer Premises Rev.	0	0	0
5060	Other Local Exchange Rev.	49,449	0	49,449
5069	Other Local Exchange Rev. Settlements	0	0	0
	TOTAL LOCAL NETWORK SERVICES REVENUES (5001-5069)	126,365	0	126,365
NETWORK ACCESS SERVICES REVENUES				
5081	End User Rev.	51,606	51,606	0
5082	Switched Access Revenue	17,047	17,047	0
5083	Special Access Revenue	12,238	12,238	0
5084	State Access Revenue	102,286	0	102,286
5080	TOTAL NETWORK ACCESS REVENUE (5081-5084)	183,177	80,891	102,286

Note: Total Column should agree with revenues reported on Schedule 5.

Provide detailed explanation of any deviations.

SCHEDULE: 33

STATEMENT OF INTRASTATE GROSS EARNING (REVENUE) FOR THE YEAR*				
Account No.	Item	OHIO ONLY Total (1)	Interstate (2)	Ohio Intrastate (3)=(1)-(2)
	LONG DISTANCE NETWORK SERVICES REVENUES			
5100	Long Distance Message Rev.	0	0	0
5111	Long Distance Inward-Only Rev.	0	0	0
5112	Long Distance Outward-Only Rev.	0	0	0
5121	Subvoice Grade Long Dist. Priv. Net. Rev.	0	0	0
5122	Voice Prog. Grade Long Dist. Priv. Net. Rev.	0	0	0
5123	Audio Prog. Grade Long Dist. Priv. Net. Rev.	0	0	0
5124	Video Prog. Grade Long Dist. Priv. Net. Rev.	0	0	0
5125	Digital Trans. Long Dist. Priv. Net. Rev.	0	0	0
5126	Long Dist. Priv. Net. Switching Rev.	0	0	0
	LOCAL NETWORK SERVICES REVENUE			
5128	Other Long Dist. Priv. Net. Rev.	0	0	0
5129	Other Long Dist. Priv. Net. Rev. Settlements	0	0	0
5160	Other Long Dist. Rev.	0	0	0
5169	Other Long Dist. Rev. Settlements	0	0	0
	TOTAL LONG DIST NET. SERV. REVENUES (5100-5169)	0	0	0
	MISCELLANEOUS REVENUES			
5230	Directory Rev.	27	0	27
5240	Rent Rev.	0	0	0
5250	Corporate Operations Rev.	0	0	0
5261	Special Billing Arrangement Rev.	0	0	0
5262	Customer Operations Rev.	0	0	0
5263	Plant Operations Rev.	0	0	0
5264	Other Incidental Regulated Rev.	4,941	0	4,941

Note: Total Column should agree with revenues reported on Schedule 5. Provide detailed explanation of any deviations.

SCHEDULE: 33

STATEMENT OF INTRASTATE GROSS EARNING (REVENUE) FOR THE YEAR*				
Account No.	Item	OHIO ONLY Total (1)	Interstate (2)	Ohio Intrastate (3)=(1)-(2)
5269	Other Rev. Settlements	0	0	0
5260	Miscellaneous Revenues (5261-5269)	0	0	0
5270	Carrier Billing & Collection Rev.	18,817	9,273	9,544
5200	TOTAL MISCELLANEOUS REVENUES (5230-5270)	23,785	9,273	14,512
5280	Nonregulated Operating Rev.	73,245	0	73,245
	Uncollectibles Revenues			
5301	Uncollectible Revenue-Telecommunications	0		0
5302	Uncollectible Revenue-Other			0
5300	UNCOLLECTIBLE REVENUES (5301-5302)	0		0
	TOTAL OPERATING REVENUES (5001-5280)	406,572	90,164	316,408
	OTHER OPERATING INCOME			
7110	Income from Custom Work	0	0	0
7130	Return from Nonregulated Use of Reg. Fac.	0	0	0
7140	Gains from Foreign Exchange	0	0	0
7150	Gains from Disposition of Land and Artwork	0	0	0
7160	Other Operating Gains	0	0	0
	TOTAL OTHER OPERATING INCOME (7110-7160)	0	0	0
	NONOPERATING INCOME and EXPENSES			
7310	Dividend Income	0	0	0
7320	Interest Income	0	0	0
7330	Income from Sinking and Other Funds	0	0	0
7340	Allowance for Funds Used During Construction			
7350	Gains from the Disposition of Certain Prop.	0	0	0
7360	Other Nonoper. Income (Income & Gains Only)	0	0	0
7370	Special Charge			
	TOTAL NONOPERATING INCOME and EXPENSE (7310-7370)	0	0	0

Note: Total Column should agree with revenues reported on Schedule 5.
Provide detailed explanation of any deviations.

Footnote: This schedule does not include nonregulated net income which is included in line 7990 on schedule 5.

SCHEDULE: 33

STATEMENT OF INTRASTATE GROSS EARNING (REVENUE) FOR THE YEAR*				
Account No.	Item	OHIO ONLY Total (1)	Interstate (2)	Ohio Intrastate (3)=(1)-(2)
EXTRAORDINARY ITEMS				
7610	Extraordinary Income Credits			
7620	Extraordinary Income Charges Debit			
7630	Current Income Tax Effect of Extraord. Items-Net			
7640	Prov. for Def. Inc. Tax Effect of Extraord. Items-Net			
7600	TOTAL EXTRAORDINARY ITEMS (7610-7640)	0	0	0
	SUBTOTAL (5001-7640)	406,572	90,164	316,408
	Less:			
	Earnings or receipts from sales to public utilities for resale	()	()	()
	TOTAL	406,572	90,164	316,408
<p>* Intrastate means from one point to another point in Ohio, or wholly within Ohio.</p>				

Note: Total Column should agree with revenues reported on Schedule 5. Provide detailed explanation of any deviations.

SCHEDULE: 34

NAME, TITLE, ADDRESS, AND PHONE NUMBER OF THE COMPANY'S CONTACT PERSONS TO RECEIVE ENTRIES AND ORDERS FROM THE DOCKETING DIVISION

Name Scott Bohler Title Regulatory Manager
 Address 2378 Wilshire Blvd Mound, MN 55364
 Phone Number (Including Area Code) (952) 491-5534

NAME, TITLE, ADDRESS AND PHONE NUMBER OF PERSON TO WHOM INVOICE SHOULD BE DIRECTED

Name Joseph DeMasi Title Director, Regulatory
 Address 3 High Ridge Park Stamford, CT 06905
 Phone Number (Including Area Code) (203) 614-5020

NAME AND ADDRESS OF THE PRESIDENT

Name Mary A. Wilderotter
 Address 3 High Ridge Park Stamford, CT 06905
 Phone Number (Including Area Code) N/A

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

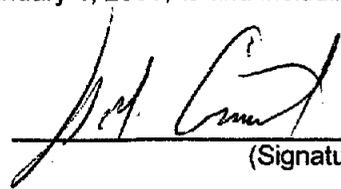
State of Connecticut
County of Fairfield

Katherine Caminiti makes oath and says that
(Insert here the name of the affiant.)

he is Vice President, Corporate Accounting
(Insert here the official title of deponent)

of Frontier Communications of Michigan, 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, 2005, to and including December 31, 2005.


(Signature of affiant.)



April 21, 2006

Public Utilities Commission of Ohio
Fiscal Division
180 East Broad Street
Columbus, Ohio 43266-0573

Re: 2005 Annual Report

To whom it may concern:

Enclosed please find the 2005 Annual report for Local Exchange Telephone Company completed for Frontier Communications of Michigan, Inc.

Should you have any questions regarding these reports, please contact Joe DeMasi. I can be reached at (203) 614-5020, or by email at jdemasi@czn.com

Sincerely,

Joseph DeMasi
Director, Regulatory Compliance

Enclosures
CC; Scott Bohler

PUCO

2006 APR 28 PM 12: 11

RECEIVED-DOCKETING DIV