

## CITIZENS COMMUNICATIONS COMPANY

Exhibit 3.a.

(dollars in millions)

**STATEMENT OF OPERATIONS** **2011**

<b>Operating Revenues</b>	0
<b>Operating Expenses</b>	
Cost of services and sales (exclusive of items shown below)	0
Selling, general and administrative expense	(21)
Depreciation and amortization expense	0
<b>Total Operating Expense</b>	(21)
<b>Operating Income (Loss)</b>	21
Other income (expense), net	(437)
Interest Expense	18
<b>Income (Loss) Before Income Taxes</b>	440
Income tax benefit (provision)	28
<b>Net Income (Loss)</b>	412

(dollars in millions)

**BALANCE SHEET** **2011**

<b>Assets</b>	
Current assets	
Cash & equivalents	310
Net receivables	2,062
Inventories	0
Prepaid accounts	0
Other current assets	270
Total current assets	2,642
Total non-current assets	10,772
Plant, property and equipment	3,168
Less accumulated depreciation	16
<b>Total assets</b>	16,567
<b>Liabilities and Shareowner's Investment</b>	
Current liabilities	
Accounts & notes payable	631
Current maturities	58
Current taxes	(31)
Other current & accrued liabilities	218
Total current liabilities	875
Long-term debt	8,992
Other liabilities and deferred credits	382
Shareowner's investment	
Capital stock	(154)
Additional in capital	9,185
Treasury stock	(415)
Retained Earnings	2,297
Total shareowner's investment	(6,318)
<b>Total liabilities and shareowner investment</b>	(16,567)

(dollars in millions)

**STATEMENT OF OPERATIONS** **2011**

<b>Operating Revenues</b>	0
<b>Operating Expenses</b>	
Cost of services and sales (exclusive of items shown below)	0
Selling, general and administrative expense	0
Depreciation and amortization expense	0
<b>Total Operating Expense</b>	0
<b>Operating Income (Loss)</b>	0
Other income (expense), net	0
Interest Expense	0
<b>Income (Loss) Before Income Taxes</b>	0
Income tax benefit (provision)	0
<b>Net Income (Loss)</b>	0

(dollars in millions)

**BALANCE SHEET** **2011**

<b>Assets</b>	
Current assets	
Cash & equivalents	8
Net receivables	(232)
Inventories	0
Prepaid accounts	22
Other current assets	(0)
Total current assets	(202)
Total non-current assets	160
Plant, property and equipment	497
Less accumulated depreciation	284
<b>Total assets</b>	172
<b>Liabilities and Shareowner's Investment</b>	
Current liabilities	
Accounts & notes payable	130
Current maturities	0
Current taxes	4
Other current & accrued liabilities	36
Total current liabilities	170
Long-term debt	0
Other liabilities and deferred credits	2
Shareowner's investment	
Capital stock	0
Additional in capital	0
Treasury stock	0
Retained Earnings	0
Total shareowner's investment	0
<b>Total liabilities and shareowner investment</b>	(172)

(dollars in millions)

**STATEMENT OF OPERATIONS** **2011**

<b>Operating Revenues</b>	83
<b>Operating Expenses</b>	
Cost of services and sales (exclusive of items shown below)	25
Selling, general and administrative expense	19
Depreciation and amortization expense	22
<b>Total Operating Expense</b>	66
<b>Operating Income (Loss)</b>	17
Other income (expense), net	(18)
Interest Expense	0
<b>Income (Loss) Before Income Taxes</b>	35
Income tax benefit (provision)	13
<b>Net Income (Loss)</b>	22

(dollars in millions)

**BALANCE SHEET** **2011**

<b>Assets</b>	
Current assets	
Cash & equivalents	0
Net receivables	6
Inventories	0
Prepaid accounts	0
Other current assets	0
Total current assets	6
Total non-current assets	276
Plant, property and equipment	618
Less accumulated depreciation	517
<b>Total assets</b>	384
<b>Liabilities and Shareowner's Investment</b>	
Current liabilities	
Accounts & notes payable	15
Current maturities	0
Current taxes	1
Other current & accrued liabilities	0
Total current liabilities	16
Long-term debt	0
Other liabilities and deferred credits	27
Shareowner's investment	
Capital stock	0
Additional in capital	0
Treasury stock	0
Retained Earnings	(340)
Total shareowner's investment	(340)
<b>Total liabilities and shareowner investment</b>	(384)

(dollars in millions)

**STATEMENT OF OPERATIONS** **2011**

<b>Operating Revenues</b>	51
<b>Operating Expenses</b>	
Cost of services and sales (exclusive of items shown below)	0
Selling, general and administrative expense	0
Depreciation and amortization expense	0
<b>Total Operating Expense</b>	0
<b>Operating Income (Loss)</b>	51
Other income (expense), net	0
Interest Expense	0
<b>Income (Loss) Before Income Taxes</b>	51
Income tax benefit (provision)	0
<b>Net Income (Loss)</b>	51

(dollars in millions)

**BALANCE SHEET** **2011**

<b>Assets</b>	
Current assets	
Cash & equivalents	3
Net receivables	(578)
Inventories	29
Prepaid accounts	25
Other current assets	57
Total current assets	(463)
Total non-current assets	(133)
Plant, property and equipment	764
Less accumulated depreciation	33
<b>Total assets</b>	134
<b>Liabilities and Shareowner's Investment</b>	
Current liabilities	
Accounts & notes payable	42
Current maturities	0
Current taxes	(48)
Other current & accrued liabilities	(2)
Total current liabilities	(8)
Long-term debt	0
Other liabilities and deferred credits	77
Shareowner's investment	
Capital stock	(1,648)
Additional in capital	1,688
Treasury stock	0
Retained Earnings	(25)
Total shareowner's investment	(66)
<b>Total liabilities and shareowner investment</b>	(134)

## FRONTIER COMMUNICATIONS ONLINE AND LONG DISTANCE

Exhibit 3.a.

(dollars in millions)

<b>STATEMENT OF OPERATIONS</b>	<b>2011</b>
<b>Operating Revenues</b>	273
<b>Operating Expenses</b>	
Cost of services and sales (exclusive of items shown below)	410
Selling, general and administrative expense	38
Depreciation and amortization expense	26
<b>Total Operating Expense</b>	475
<b>Operating Income (Loss)</b>	(202)
Other income (expense), net	(298)
Interest Expense	72
<b>Income (Loss) Before Income Taxes</b>	23
Income tax benefit (provision)	10
<b>Net Income (Loss)</b>	13

(dollars in millions)

<b>BALANCE SHEET</b>	<b>2011</b>
<b>Assets</b>	
Current assets	
Cash & equivalents	0
Net receivables	247
Inventories	6
Prepaid accounts	0
Other current assets	1
Total current assets	255
Total non-current assets	27
Plant, property and equipment	3
Less accumulated depreciation	(6)
<b>Total assets</b>	291
<b>Liabilities and Shareowner's Investment</b>	
Current liabilities	
Accounts & notes payable	40
Current maturities	0
Current taxes	23
Other current & accrued liabilities	7
Total current liabilities	69
Long-term debt	0
Other liabilities and deferred credits	9
Shareowner's investment	
Capital stock	0
Additional in capital	162
Treasury stock	0
Retained Earnings	(51)
Total shareowner's investment	(213)
<b>Total liabilities and shareowner investment</b>	(291)

(dollars in millions)

**STATEMENT OF OPERATIONS** **2011**

<b>Operating Revenues</b>	246
<b>Operating Expenses</b>	
Cost of services and sales (exclusive of items shown below)	55
Selling, general and administrative expense	115
Depreciation and amortization expense	90
<b>Total Operating Expense</b>	259
<b>Operating Income (Loss)</b>	(12)
Other income (expense), net	(41)
Interest Expense	0
<b>Income (Loss) Before Income Taxes</b>	28
Income tax benefit (provision)	(1)
<b>Net Income (Loss)</b>	29

(dollars in millions)

**BALANCE SHEET** **2011**

<b>Assets</b>	
Current assets	
Cash & equivalents	0
Net receivables	172
Inventories	2
Prepaid accounts	0
Other current assets	16
Total current assets	191
Total non-current assets	(1)
Plant, property and equipment	1,932
Less accumulated depreciation	1,637
<b>Total assets</b>	484
<b>Liabilities and Shareowner's Investment</b>	
Current liabilities	
Accounts & notes payable	19
Current maturities	0
Current taxes	14
Other current & accrued liabilities	11
Total current liabilities	44
Long-term debt	0
Other liabilities and deferred credits	34
Shareowner's investment	
Capital stock	0
Additional in capital	363
Treasury stock	0
Retained Earnings	(42)
Total shareowner's investment	(405)
<b>Total liabilities and shareowner investment</b>	(484)

(dollars in millions)

**STATEMENT OF OPERATIONS** **2011**

<b>Operating Revenues</b>	28
<b>Operating Expenses</b>	
Cost of services and sales (exclusive of items shown below)	5
Selling, general and administrative expense	8
Depreciation and amortization expense	9
<b>Total Operating Expense</b>	22
<b>Operating Income (Loss)</b>	6
Other income (expense), net	(3)
Interest Expense	0
<b>Income (Loss) Before Income Taxes</b>	9
Income tax benefit (provision)	2
<b>Net Income (Loss)</b>	6

(dollars in millions)

**BALANCE SHEET** **2011**

<b>Assets</b>	
Current assets	
Cash & equivalents	0
Net receivables	33
Inventories	0
Prepaid accounts	0
Other current assets	0
Total current assets	33
Total non-current assets	(0)
Plant, property and equipment	204
Less accumulated depreciation	179
<b>Total assets</b>	58
<b>Liabilities and Shareowner's Investment</b>	
Current liabilities	
Accounts & notes payable	2
Current maturities	0
Current taxes	7
Other current & accrued liabilities	4
Total current liabilities	12
Long-term debt	0
Other liabilities and deferred credits	1
Shareowner's investment	
Capital stock	0
Additional in capital	35
Treasury stock	0
Retained Earnings	(10)
Total shareowner's investment	(45)
<b>Total liabilities and shareowner investment</b>	(58)

(dollars in millions)

<b>STATEMENT OF OPERATIONS</b>	<b>2011</b>
<b>Operating Revenues</b>	17
<b>Operating Expenses</b>	
Cost of services and sales (exclusive of items shown below)	3
Selling, general and administrative expense	8
Depreciation and amortization expense	7
<b>Total Operating Expense</b>	18
<b>Operating Income (Loss)</b>	(1)
Other income (expense), net	(1)
Interest Expense	0
<b>Income (Loss) Before Income Taxes</b>	1
Income tax benefit (provision)	(1)
<b>Net Income (Loss)</b>	1

(dollars in millions)

<b>BALANCE SHEET</b>	<b>2011</b>
<b>Assets</b>	
Current assets	
Cash & equivalents	0
Net receivables	51
Inventories	(18)
Prepaid accounts	0
Other current assets	0
Total current assets	33
Total non-current assets	(0)
Plant, property and equipment	185
Less accumulated depreciation	155
<b>Total assets</b>	63
<b>Liabilities and Shareowner's Investment</b>	
Current liabilities	
Accounts & notes payable	1
Current maturities	0
Current taxes	1
Other current & accrued liabilities	0
Total current liabilities	2
Long-term debt	0
Other liabilities and deferred credits	4
Shareowner's investment	
Capital stock	27
Additional in capital	27
Treasury stock	0
Retained Earnings	(2)
Total shareowner's investment	(57)
<b>Total liabilities and shareowner investment</b>	(63)

(dollars in millions)

**STATEMENT OF OPERATIONS** **2011**

<b>Operating Revenues</b>	1,239
<b>Operating Expenses</b>	
Cost of services and sales (exclusive of items shown below)	317
Selling, general and administrative expense	558
Depreciation and amortization expense	498
<b>Total Operating Expense</b>	1,373
<b>Operating Income (Loss)</b>	(134)
Other income (expense), net	(265)
Interest Expense	14
<b>Income (Loss) Before Income Taxes</b>	117
Income tax benefit (provision)	(16)
<b>Net Income (Loss)</b>	133

(dollars in millions)

**BALANCE SHEET** **2011**

<b>Assets</b>	
Current assets	
Cash & equivalents	0
Net receivables	842
Inventories	11
Prepaid accounts	4
Other current assets	(59)
Total current assets	797
Total non-current assets	(9)
Plant, property and equipment	9,898
Less accumulated depreciation	8,696
<b>Total assets</b>	1,990
<b>Liabilities and Shareowner's Investment</b>	
Current liabilities	
Accounts & notes payable	79
Current maturities	0
Current taxes	96
Other current & accrued liabilities	60
Total current liabilities	234
Long-term debt	200
Other liabilities and deferred credits	54
Shareowner's investment	
Capital stock	978
Additional in capital	325
Treasury stock	0
Retained Earnings	(198)
Total shareowner's investment	(1,501)
<b>Total liabilities and shareowner investment</b>	(1,990)

(dollars in millions)

<b>STATEMENT OF OPERATIONS</b>	<b>2011</b>
<b>Operating Revenues</b>	8
<b>Operating Expenses</b>	
Cost of services and sales (exclusive of items shown below)	1
Selling, general and administrative expense	3
Depreciation and amortization expense	3
<b>Total Operating Expense</b>	6
<b>Operating Income (Loss)</b>	1
Other income (expense), net	(0)
Interest Expense	0
<b>Income (Loss) Before Income Taxes</b>	2
Income tax benefit (provision)	0
<b>Net Income (Loss)</b>	1

(dollars in millions)

<b>BALANCE SHEET</b>	<b>2011</b>
<b>Assets</b>	
Current assets	
Cash & equivalents	0
Net receivables	4
Inventories	0
Prepaid accounts	0
Other current assets	0
Total current assets	4
Total non-current assets	(0)
Plant, property and equipment	48
Less accumulated depreciation	39
<b>Total assets</b>	12
<b>Liabilities and Shareowner's Investment</b>	
Current liabilities	
Accounts & notes payable	0
Current maturities	0
Current taxes	1
Other current & accrued liabilities	0
Total current liabilities	1
Long-term debt	0
Other liabilities and deferred credits	1
Shareowner's investment	
Capital stock	2
Additional in capital	0
Treasury stock	0
Retained Earnings	(7)
Total shareowner's investment	(10)
<b>Total liabilities and shareowner investment</b>	(12)