

## CITIZENS COMMUNICATIONS COMPANY

Exhibit 3.a.

(dollars in millions)

<b>STATEMENT OF OPERATIONS</b>	<b>2012</b>
<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	47
Interest Expense	23
<b>Income (Loss) Before Income Taxes</b>	(70)
Income tax benefit (provision)	(20)
<b>Net Income (Loss)</b>	(50)

(dollars in millions)

<b>BALANCE SHEET</b>	<b>2012</b>
<b>Assets</b>	
Current assets	
Cash & equivalents	1,358
Net receivables	4,521
Inventories	0
Prepaid accounts	0
Other current assets	214
Total current assets	6,094
Total non-current assets	10,804
Plant, property and equipment	3,168
Less accumulated depreciation	16
<b>Total assets</b>	20,050
<b>Liabilities and Shareowner's Investment</b>	
Current liabilities	
Accounts & notes payable	765
Current maturities	560
Current taxes	45
Other current & accrued liabilities	263
Total current liabilities	1,633
Long-term debt	12,348
Other liabilities and deferred credits	285
Shareowner's investment	
Capital stock	(250)
Additional in capital	9,050
Treasury stock	(369)
Retained Earnings	2,647
Total shareowner's investment	(5,784)
<b>Total liabilities and shareowner investment</b>	(20,050)

(dollars in millions)

<b>STATEMENT OF OPERATIONS</b>	<b>2012</b>
<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	2
<b>Income (Loss) Before Income Taxes</b>	(2)
Income tax benefit (provision)	0
<b>Net Income (Loss)</b>	(2)

(dollars in millions)

<b>BALANCE SHEET</b>	<b>2012</b>
<b>Assets</b>	
Current assets	
Cash & equivalents	7
Net receivables	(3,139)
Inventories	0
Prepaid accounts	52
Other current assets	(2)
Total current assets	(3,082)
Total non-current assets	2,956
Plant, property and equipment	584
Less accumulated depreciation	320
<b>Total assets</b>	138
<b>Liabilities and Shareowner's Investment</b>	
Current liabilities	
Accounts & notes payable	110
Current maturities	0
Current taxes	0
Other current & accrued liabilities	40
Total current liabilities	150
Long-term debt	0
Other liabilities and deferred credits	(10)
Shareowner's investment	
Capital stock	0
Additional in capital	0
Treasury stock	0
Retained Earnings	2
Total shareowner's investment	2
<b>Total liabilities and shareowner investment</b>	(138)

(dollars in millions)

<b>STATEMENT OF OPERATIONS</b>	<b>2012</b>
<b>Operating Revenues</b>	79
<b>Operating Expenses</b>	
Cost of services and sales (exclusive of items shown below)	25
Selling, general and administrative expense	15
Depreciation and amortization expense	18
<b>Total Operating Expense</b>	58
<b>Operating Income (Loss)</b>	21
Other income (expense), net	(18)
Interest Expense	0
<b>Income (Loss) Before Income Taxes</b>	39
Income tax benefit (provision)	14
<b>Net Income (Loss)</b>	26

(dollars in millions)

<b>BALANCE SHEET</b>	<b>2012</b>
<b>Assets</b>	
Current assets	
Cash & equivalents	0
Net receivables	(130)
Inventories	0
Prepaid accounts	0
Other current assets	0
Total current assets	(130)
Total non-current assets	449
Plant, property and equipment	627
Less accumulated depreciation	531
<b>Total assets</b>	415
<b>Liabilities and Shareowner's Investment</b>	
Current liabilities	
Accounts & notes payable	20
Current maturities	0
Current taxes	1
Other current & accrued liabilities	0
Total current liabilities	21
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	(366)
Total shareowner's investment	(366)
<b>Total liabilities and shareowner investment</b>	(415)

(dollars in millions)

<b>STATEMENT OF OPERATIONS</b>	<b>2012</b>
<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)

<b>BALANCE SHEET</b>	<b>2012</b>
<b>Assets</b>	
Current assets	
Cash & equivalents	1
Net receivables	(309)
Inventories	3
Prepaid accounts	1
Other current assets	0
Total current assets	(303)
Total non-current assets	(238)
Plant, property and equipment	841
Less accumulated depreciation	172
<b>Total assets</b>	128
<b>Liabilities and Shareowner's Investment</b>	
Current liabilities	
Accounts & notes payable	14
Current maturities	0
Current taxes	(49)
Other current & accrued liabilities	0
Total current liabilities	(35)
Long-term debt	0
Other liabilities and deferred credits	78
Shareowner's investment	
Capital stock	(1,648)
Additional in capital	1,688
Treasury stock	0
Retained Earnings	(45)
Total shareowner's investment	(85)
<b>Total liabilities and shareowner investment</b>	(128)

## FRONTIER COMMUNICATIONS ONLINE AND LONG DISTANCE

Exhibit 3.a.

(dollars in millions)

<b>STATEMENT OF OPERATIONS</b>	<b>2012</b>
<b>Operating Revenues</b>	240
<b>Operating Expenses</b>	
Cost of services and sales (exclusive of items shown below)	68
Selling, general and administrative expense	14
Depreciation and amortization expense	10
<b>Total Operating Expense</b>	92
<b>Operating Income (Loss)</b>	148
Other income (expense), net	54
Interest Expense	73
<b>Income (Loss) Before Income Taxes</b>	21
Income tax benefit (provision)	8
<b>Net Income (Loss)</b>	13

(dollars in millions)

<b>BALANCE SHEET</b>	<b>2012</b>
<b>Assets</b>	
Current assets	
Cash & equivalents	0
Net receivables	278
Inventories	2
Prepaid accounts	0
Other current assets	0
Total current assets	280
Total non-current assets	(29)
Plant, property and equipment	5
Less accumulated depreciation	(2)
<b>Total assets</b>	258
<b>Liabilities and Shareowner's Investment</b>	
Current liabilities	
Accounts & notes payable	1
Current maturities	0
Current taxes	24
Other current & accrued liabilities	0
Total current liabilities	25
Long-term debt	0
Other liabilities and deferred credits	7
Shareowner's investment	
Capital stock	0
Additional in capital	162
Treasury stock	0
Retained Earnings	(64)
Total shareowner's investment	(226)
<b>Total liabilities and shareowner investment</b>	(258)

(dollars in millions)

<b>STATEMENT OF OPERATIONS</b>	<b>2012</b>
<b>Operating Revenues</b>	234
<b>Operating Expenses</b>	
Cost of services and sales (exclusive of items shown below)	95
Selling, general and administrative expense	47
Depreciation and amortization expense	83
<b>Total Operating Expense</b>	224
<b>Operating Income (Loss)</b>	10
Other income (expense), net	(26)
Interest Expense	0
<b>Income (Loss) Before Income Taxes</b>	37
Income tax benefit (provision)	14
<b>Net Income (Loss)</b>	22

(dollars in millions)

<b>BALANCE SHEET</b>	<b>2012</b>
<b>Assets</b>	
Current assets	
Cash & equivalents	0
Net receivables	331
Inventories	1
Prepaid accounts	0
Other current assets	0
Total current assets	332
Total non-current assets	(90)
Plant, property and equipment	1,986
Less accumulated depreciation	1,733
<b>Total assets</b>	496
<b>Liabilities and Shareowner's Investment</b>	
Current liabilities	
Accounts & notes payable	12
Current maturities	0
Current taxes	16
Other current & accrued liabilities	8
Total current liabilities	37
Long-term debt	0
Other liabilities and deferred credits	30
Shareowner's investment	
Capital stock	0
Additional in capital	363
Treasury stock	0
Retained Earnings	(65)
Total shareowner's investment	(428)
<b>Total liabilities and shareowner investment</b>	(496)

(dollars in millions)

<b>STATEMENT OF OPERATIONS</b>	<b>2012</b>
<b>Operating Revenues</b>	32
<b>Operating Expenses</b>	
Cost of services and sales (exclusive of items shown below)	8
Selling, general and administrative expense	5
Depreciation and amortization expense	7
<b>Total Operating Expense</b>	20
<b>Operating Income (Loss)</b>	12
Other income (expense), net	(1)
Interest Expense	0
<b>Income (Loss) Before Income Taxes</b>	13
Income tax benefit (provision)	5
<b>Net Income (Loss)</b>	9

(dollars in millions)

<b>BALANCE SHEET</b>	<b>2012</b>
<b>Assets</b>	
Current assets	
Cash & equivalents	0
Net receivables	47
Inventories	0
Prepaid accounts	0
Other current assets	0
Total current assets	48
Total non-current assets	(3)
Plant, property and equipment	209
Less accumulated depreciation	185
<b>Total assets</b>	69
<b>Liabilities and Shareowner's Investment</b>	
Current liabilities	
Accounts & notes payable	1
Current maturities	0
Current taxes	7
Other current & accrued liabilities	5
Total current liabilities	12
Long-term debt	0
Other liabilities and deferred credits	3
Shareowner's investment	
Capital stock	0
Additional in capital	35
Treasury stock	0
Retained Earnings	(18)
Total shareowner's investment	(54)
<b>Total liabilities and shareowner investment</b>	(69)

(dollars in millions)

<b>STATEMENT OF OPERATIONS</b>	<b>2012</b>
<b>Operating Revenues</b>	27
<b>Operating Expenses</b>	
Cost of services and sales (exclusive of items shown below)	8
Selling, general and administrative expense	5
Depreciation and amortization expense	6
<b>Total Operating Expense</b>	20
<b>Operating Income (Loss)</b>	8
Other income (expense), net	4
Interest Expense	0
<b>Income (Loss) Before Income Taxes</b>	4
Income tax benefit (provision)	1
<b>Net Income (Loss)</b>	2

(dollars in millions)

<b>BALANCE SHEET</b>	<b>2012</b>
<b>Assets</b>	
Current assets	
Cash & equivalents	0
Net receivables	(437)
Inventories	0
Prepaid accounts	0
Other current assets	0
Total current assets	(437)
Total non-current assets	433
Plant, property and equipment	330
Less accumulated depreciation	220
<b>Total assets</b>	107
<b>Liabilities and Shareowner's Investment</b>	
Current liabilities	
Accounts & notes payable	17
Current maturities	0
Current taxes	0
Other current & accrued liabilities	0
Total current liabilities	18
Long-term debt	0
Other liabilities and deferred credits	33
Shareowner's investment	
Capital stock	0
Additional in capital	0
Treasury stock	0
Retained Earnings	(56)
Total shareowner's investment	(56)
<b>Total liabilities and shareowner investment</b>	(107)



(dollars in millions)

<b>STATEMENT OF OPERATIONS</b>	<b>2012</b>
<b>Operating Revenues</b>	55
<b>Operating Expenses</b>	
Cost of services and sales (exclusive of items shown below)	18
Selling, general and administrative expense	13
Depreciation and amortization expense	11
<b>Total Operating Expense</b>	42
<b>Operating Income (Loss)</b>	13
Other income (expense), net	(9)
Interest Expense	0
<b>Income (Loss) Before Income Taxes</b>	22
Income tax benefit (provision)	12
<b>Net Income (Loss)</b>	10

(dollars in millions)

<b>BALANCE SHEET</b>	<b>2012</b>
<b>Assets</b>	
Current assets	
Cash & equivalents	0
Net receivables	(23)
Inventories	(0)
Prepaid accounts	0
Other current assets	0
Total current assets	(23)
Total non-current assets	162
Plant, property and equipment	437
Less accumulated depreciation	320
<b>Total assets</b>	256
<b>Liabilities and Shareowner's Investment</b>	
Current liabilities	
Accounts & notes payable	49
Current maturities	0
Current taxes	0
Other current & accrued liabilities	0
Total current liabilities	49
Long-term debt	0
Other liabilities and deferred credits	(13)
Shareowner's investment	
Capital stock	0
Additional in capital	118
Treasury stock	0
Retained Earnings	(102)
Total shareowner's investment	(220)
<b>Total liabilities and shareowner investment</b>	(256)