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ANNUAL REPORT OF

LOCAL EXCHANGE TELEPHONE COMPANIES

Frontier Communications of the South, Inc.

(EXACT NAME OF RESPONDENT)

201 S. Pensacola Avenue, Atmore, AL 36502

(ADDRESS OF RESPONDENT)

TO THE

FLORIDA PUBLIC SERVICE COMMISSION

FOR THE

YEAR ENDED DECEMBER 31, 2002

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

Name: Christopher S. Ballone

Title: Analyst - Regulatory Rpt'g & Compliance

Address: 180 South Clinton Avenue

City: Rochester

State: New York

Telephone No.: (585) 777 - 4610

PSC/AFA 18 (3/96)

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DIVISION OF
ECONOMIC REGULATION

SIGNATURE PAGE

I certify that I am the responsible accounting officer of
Frontier Communications of the South, Inc.

that I have examined the following report; that to the best of my knowledge,
information, and belief, all statements of fact contained in the said report are true
and the said report is a correct statement of the business and affairs of the above-
named respondent in respect to each and every matter set forth therein during the
period from January 1, 2002 to December 31, 2002, inclusive.

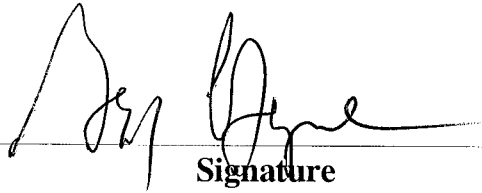
I also certify that all affiliated transfer prices and affiliated cost allocations
were determined consistent with the methods reported to this Commission on the
appropriate forms included in this report.

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

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

May 30, 2003

Date



Signature

Gregg C. Sayre

Name

Gregg C. Sayre, Assistant Secretary

Title

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Identity of Respondent
Schedule A-1

Company: Frontier Communications of the South, Inc.
For the Year Ended December 31, 2002

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

1. Exact name of respondent. Use the words "The" and "Company" or "Co." only when they are parts of the corporate name.
 2. Date of incorporation.
-
1. Frontier Communications of the South, Inc.
 2. January 1, 1947 in the state of Alabama

Control over Respondent
Schedule A-2

1. If direct control over the respondent was held by a corporation, individual, association or other person at the end of the year, state:
 - (a) The form of control (sole or joint): Sole
 - (b) The name and address of the directly controlling organization or person: Frontier Subsidiary Telco, Inc.
180 South Clinton Avenue
Rochester, NY 14646

(Give names and addresses of all organizations or persons involved if control was joint.)
 - (c) The means by which control was held: 100% of voting common stock

(For example, through ownership of voting securities; through common directors, officers or stockholders; through voting trusts; etc.)
 - (d) The extent of control: 100%
2. See Schedule Z-9 for an updated organizational chart.

Board of Directors and General Officers
Schedule A-3

Company: Frontier Communications of the South, Inc.
For the Year Ended December 31, 2002

Name of Director or Officer and Address (City and State)	Title & Dept. over Which Jurisdiction is Exercised	Director's Fees
John H. Casey, III Scott N. Schneider Leonard Tow	Director Director Director	
Scott N. Schneider Robert Braden John H. Casey, III Donald B. Armour Jerry Elliott David P. Frezza Edward O. Kipperman Robert J. Larson Randall Lis Michael A. Zarrella L. Russell Mitten Virginia L. Coogle Gregg C. Sayre	Chairman Executive Vice President, ILEC Operations President and Chief Operating Officer Vice President and Treasurer Vice President and Chief Financial Officer Vice President, Engineering Vice President, Tax Vice President and Chief Accounting Officer Vice President, Administration Vice President General Counsel and Secretary Assistant Secretary Assistant Secretary	

Company: Frontier Communications of the South, Inc.
For the Year Ended December 31, 2002

- Class of Stock

Name and Address (City and State) of Stockholder		Shares Held
Frontier Subsidiary Telco, Inc. 180 South Clinton Ave. Rochester, NY 14646	Common	5,000

Important Changes during the Year
Schedule A-5

Company: Frontier Communications of the South, Inc.
For the Year Ended December 31, 2002

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

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

1. Not Applicable
2. Not Applicable
3. Not Applicable
4. In 2001 there had been a change in the accounting procedure relative to intercompany payables and receivables. These were previously shown as separate balances and are now combined into a net-intercompany receivable account

In addition; the company has instituted a Cost Allocation System (CAS) which will allow us to breakout company financials on a statewide basis. KPMG has approved this system

BALANCE SHEET

Schedule B-1

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

Total Company

For the Year Ended December 31, 2002

Page 1 of 2

Ref. Sch.	Account No.	Accounts	Amounts (\$)	
			Beginning of Year	End of Year
		Current Assets		
	1130	Cash	158,168	90,583
	1140	Special Cash Deposits		
	1150	Working Cash Advance	5,300	5,300
	1160	Temporary Investments		
	1180	Telecomm. Accounts Receivable	1,566,073	1,482,541
	1181	Telecomm. Accounts Receivable Allowance	(45,062)	(18,306)
	1190	Other Accounts Receivable	23,267,849	27,616,178
	1191	Accounts Receivable Allowance-Other	(45,132)	(61,550)
	1200	Notes Receivable		
	1201	Notes Receivable Allowance		
	1210	Interest and Dividends Receivable		
	1220	Material and Supplies	59,634	41,512
	1290	Prepaid Rents		
I-3	1300	Prepaid Taxes		100,634
	1310	Prepaid Insurance		
	1320	Prepaid Directory Expenses		
	1330	Other Prepayments	55,040	31,640
	1350	Other Current Assets		
		Total Current Assets	25,021,870	29,288,532
		Noncurrent Assets		
	1401	Investments in Affiliated Co.	15,890,901	14,491,227
	1402	Investments in Nonaffiliated Co.	737,100	
	1406	Nonregulated Investments	152,687	
B-7	1407	Unamortized Debt Issuance Expense		
	1408	Sinking Funds		
	1410	Other Noncurrent Assets	1,526	
	1438	Deferred Maintenance & Retirements		
B-5	1439	Deferred Charges	42,456	35,002
	1500	Other Jurisdictional Assets - Net		
		Total Noncurrent Assets	16,824,670	14,526,229
		Telephone Plant in Service		
B-3	2001	Telecomm. Plant in Service	46,185,332	50,988,239
	2002	Property Held for Future Use		
	2003	Plant under Construction	4,266,784	1,066,929
	2005	Plant Adjustment		
	2006	Nonoperating Plant	86,329	86,329
	2007	Intangible		
		Subtotal	50,538,445	52,141,497
		Less:		
B-4	3100	Acc. Depreciation	28,946,375	31,846,998
"	3200	Acc. Depreciation-Held for Future Use		
"	3300	Acc. Depreciation-Nonoperating	79,670	82,347
"	3410	Acc. Amort. - Capitalized Leases		
"	3420	Acc. Amort. - Leasehold Improvements		
"	3500	Acc. Amort. - Intangible		
"	3600	Acc. Amort. - Other	7,284	5,915
		Subtotal	29,033,329	31,935,260
		Net Telephone Plant in Service	21,505,116	20,206,237
		TOTAL ASSETS	63,351,656	64,020,998

BALANCE SHEET

Schedule B-1

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

Total Company

For the Year Ended December 31, 2002

Page 2 of 2

Ref. Sch.	Account No.	Accounts	Amounts (\$)	
			Beginning of Year	End of Year
		<i>Current Liabilities</i>		
B-6	4010	Accounts Payable	2,647,845	912,536
	4020	Notes Payable		
	4030	Advanced Billing and Payments	470,162	509,435
	4040	Customers' Deposits		
B-7	4050	Current Maturities - Long Term	492,255	
	4060	Current Maturities - Capital Leases		
I-3	4070	Income Taxes - Accrued	1,806,393	
"	4080	Other Taxes - Accrued	306,258	
B-8	4100	Net Current Deferred Op. Income Taxes		
	4110	Net Current Deferred Nonop. Income Taxes		
	4120	Other Accrued Liabilities	156,807	
	4130	Other Current Liabilities		3,465
		<i>Total Current Liabilities</i>	5,879,720	1,425,436
		<i>Long-Term Debt</i>		
B-7	4210	Funded Debt	7,416,221	
"	4220	Premium on Long-Term Debt		
"	4230	Discount on Long-Term Debt		
	4240	Reacquired Debt		
	4250	Obligations under Capital Leases		
B-7	4260	Advanced from Affiliated Companies	12,011,689	16,100,174
"	4270	Other Long-Term Debt		
		<i>Total Long-Term Debt</i>	19,427,910	16,100,174
		<i>Other Liabilities and Deferred Credits</i>		
	4310	Other Long-Term Liabilities	454,108	2,825,466
	4320	Unamortized Operating ITC - Net		
	4330	Unamortized Nonoperating ITC - Net		
B-8	4340	Net Noncur. Def. Oper. Income Taxes	(88,372)	1,711,922
	4350	Net Noncur. Def. Nonoper. Inc. Taxes		36,430
B-9	4360	Other Deferred Credits	(3)	
	4370	Other Juris. Liab. & Def. Credits		
		<i>Total Other Liab. & Def. Credits</i>	365,733	4,573,818
		<i>Stockholder's Equity</i>		
	4510	Capital Stock		
	4520	Additional Paid-in Capital	34,091,410	34,091,410
	4530	Treasury Stock		
	4540	Other Capital		
	4550	Retained Earnings	3,586,883	7,830,160
	9999	Headquarters Control		
		<i>Total Stockholder's Equity</i>	37,678,293	41,921,570
		<i>TOTAL LIABILITIES AND EQUITY</i>	63,351,656	64,020,998

Statement of Cash Flows

Schedule B-2

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

For the Year Ended December 31, 2002

Page 1 of 2

Description of Items	Amount	Total Amount
Increase/(Decrease) in Cash and Cash Equivalents		
Cash Flows from Operating Activities:		
Net Income:		\$4,243,277
Adjust. to Reconcile NI to Net Cash Provided by Operating Activities:		
Depreciation and Amortization	3,815,582	
Provision for Losses for Accounts Receivable	(10,338)	
Deferred Income Taxes - Net	1,836,724	
Unamortized ITC - Net		
Allowance for Funds Used During Construction		
Net Change in Operating Receivables	(4,296,148)	
Net Change in Material, Supplies and Inventories	18,122	
Net Change in Operating Payables and Accrued Liabilities	(1,696,037)	
Net Change in Other Assets and Deferred Charges	(68,254)	
Net Change in Other Liabilities and Deferred Credits	2,218,019	
Other (Explained) Decrease in current income and other taxes payable	(2,112,651)	
Total Adjustments	(\$294,981)	
Net Cash Provided by (Used in) Operating Activities		\$3,948,296
Cash Inflows (Outflows) from Investing Activities:		
Construction/Acquisition of Property, Plant and Equip. (Net of AFUDC and Capital Lease Related Acquisitions)		
Proceeds from disposals of Property, Plant and Equipment	(2,485,351)	
Investments in and Advances to Affiliates	2,289,461	
Other Investing Activities (Explained)		
Net Cash Provided by (Used in) Investing Activities	(\$195,890)	
Total This Page		\$3,752,406
Statement of Cash Flows		

Schedule B-2

Company: Frontier Communications of the South, Inc.

For the Year Ended December 31, 2002

Page 2 of 2

Description of Items	Amount	Total Amount
Total from Preceding Page		\$3,752,406
Cash Flows from Financing Activities:		
Net Inc./Dec. in ST Debt with Original Maturities of 3 Months or Less		
Advances from Affiliates	4,088,485	
Repayments of Advances from Affiliates		
Proceeds from Long-Term Debt		
Repayments of Long-Term Debt	(7,908,476)	
Payment of Capital Lease Obligations		
Proceeds from Issuing Common Stock/Equity Investment from Parent		
Repurchase of Treasury Shares		
Dividends Paid		
Other Financing Activities (Explained)		
Net Cash Provided by Financing Activities	(3,819,991)	
Effect of Exchange Rate Changes on Cash		
Net Increase/(Decrease) in Cash and Cash Equivalents		(\$67,585)
Cash and Cash Equivalents at Beginning of Period		\$163,468
Cash and Cash Equivalents at End of Period		\$95,883
Notes:		

Acct. No.	Account Description	Depr. Rate	Beginning Balance*	Additions	Retirements	Reclass.	Adjustments	Transfers	Ending Balance*
2111	Land		163,637	11,019					174,656
Amortizable General Support Assets:									
2116	Office Support Equipment	7 yrs	494,365	137,860					632,225
2122	Furniture	10 yrs	208,322						208,322
2123	Office Support Equipment	7 yrs	21,352						21,352
2123	Company Communications	5 yrs	113,558						113,558
2124	General Purpose Computer	5 yrs	683,609	37,313					720,922
Depreciable Assets: This schedule should identify each account/subaccount for which a separate depreciation rate has been approved by the FPSC.									
2112	Motor Vehicles	9.0	520,614	111,357					631,971
2121	Buildings	2.7	1,807,849	69,061					1,876,910
Total Land & Support Assets			4,013,306	366,610	0	0	0	0	4,379,916
Central Office Assets:									
2212	Digital Electronic Switch	6.0	11,419,749	1,158,523					12,578,271
2215	Elec. Mechanical Switch		0						0
2220	Operator Systems	6.0	0						0
2231	Radio Systems	3.1	0						0
2232	Circuit Equipment	10.0	1,922,208	862,342					2,784,550
2232	Fiber Circuit Equipment	9.6	716,610	39,543					756,153
Total Central Office Assets			14,058,567	2,060,408	0	0	0	0	16,118,975
Info. Orig/Term Assets:									
2321	Customer Premise Wiring	(A)							0
2351	Public Telephone Equipment	2.8							0
Total Info. Orig/Term Assets									

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

*Company: Frontier Communications of the South, Inc.
For the Year Ended December 31, 2002*

Page 2 of 3

Acct. No.	Account Description	Depr. Rate	Beginning Balance*	Additions	Retirements	Reclass.	Adjustments	Transfers	Ending Balance*
(Continued)									
Cable and Wire Facilities									
2411	Poles	2.2	100,951	1,266					101,955
2421	Aerial Cable Metallic	6.06	140,040	2,249	262				138,299
2421	Aerial Cable Fiber		2,151		3,990				2,151
2422	Underground Cable Metallic	4.0	793,067	282,291	22,089				1,053,269
2422	Underground Cable Fiber	3.1	234,596	0					234,596
2423	Buried Metallic Cable	4.8	20,647,188	1,863,777	378,038				22,132,928
2423	Buried Fiber Cable	3.5	2,000,767	23,306	10,751				2,013,322
2423	Buried Cable Terminal	4.8	3,721,900	620,467	2,337				4,340,029
2423	Buried Air Cove Cable		0						0
2441	Conduit Systems	2.0	472,799						472,799
Total Cable and Wire Facilities			28,113,458	2,793,357	417,466	0	0	0	30,489,348

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

*Company: Frontier Communications of the South, Inc.
For the Year Ended December 31, 2002*

Page 3 of 3

Acct. No.	Account Description	Depr. Rate	Beginning Balance*	Additions	Retirements	Reclass.	Adjustments	Transfers	Ending Balance*
(Continued)									
Capital Recovery Schedules:									
Jointly Used Plant Allocated to Nonregulated									
Amortizable Assets:									
2681	Capital Leases		()	()	()	()	()	()	()
2682	Leasehold Improve.								
2690	Intangibles								0
Total Balances			46,185,331	5,220,375	417,466	0	0	0	50,988,239
Note: * The total beginning and ending balances plus jointly used plant allocated to nonregulated, if any, must agree to acct. 2001, Plant in Service, in Schedule B-1, Balance Sheet.									

Annual Status Report
Analysis of Entries in Accumulated Depreciation & Amortization
Schedule B-4

Company: Frontier Communications of the South, Inc.

For the Year Ended December 31, 2002

Page 1 of 3

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Annual Status Report
Analysis of Entries in Accumulated Depreciation & Amortization
Schedule B-4

Company: *Frontier Communications of the South, Inc.*
For the Year Ended December 31, 2002

Page 2 of 3

Acct. No.	Account Description	Beginning Balance*	Accruals**	Reclass.	Retirements	Gross Salvage	Cost of Removal	Adjustments	Transfers	Ending Balance*
(Continued)										
Cable and Wire Facilities										
3411	Poles	100,614			262					100,352
3421	Aerial Cable Metallic	138,682	7,438		3,990					142,130
3421	Aerial Cable Fiber	1,099	103							1,202
3422	Underground Cable Metallic	713,370	21,722		22,089					713,004
3422	Underground Cable Fiber	73,025	7,326							80,352
3423	Buried Metallic Cable	13,199,137	1,239,273		378,038					14,060,372
3423	Buried Fiber Cable	780,949	81,069		10,751					851,267
3423	Buried Cable Terminal	1,255,840	288,177		2,337					1,541,680
3423	Buried Air Cove Cable	0								0
3441	Conduit Systems	276,575	9,451							286,026
	Total Cable and Wire Facilities	16,539,291	1,654,559	0	417,466	0	0	0	0	17,776,384

Annual Status Report
Analysis of Entries in Accumulated Depreciation & Amortization
Schedule B-4

Company: Frontier Communications of the South, Inc.
For the Year Ended December 31, 2002

Page 3 of 3

Acct. No.	Account Description	Beginning Balance*	Accruals**	Reclass.	Retirements	Gross Salvage	Cost of Removal	Adjustments	Transfers	Ending Balance*
(Continued)										
Capital Recovery Schedules:		This schedule should identify each approved capital recovery schedule.								
Subtotal		28,946,374	3,318,090	0	417,466	0	0	0	0	31,846,998
Reserve for Jointly Used Plant allocated to Nonregulated		()	()							()
Accumulated Depr. & Amortization:										
3200	- PHFU									0
3300	- Nonoperating	79,670	2,676							82,346
3410	- Capital Lease									0
3420	- Leasehold Improve.									0
3500	- Intangibles									0
3600	- Other	7,284						(1,368)		5,915
Subtotal		86,954	2,676	0	0	0	0	(1,368)	0	88,262
Grand Total		29,033,328	3,320,766	0	417,466	0	0	(1,368)	0	31,935,260

Note: * The grand total of beginning and ending balances plus jointly used plant allocated to nonregulated, if any, must agree to the subtotal of Depreciation & Amortization in Schedule B-1, Balance Sheet.

** The grand total of accruals plus jointly used plant allocated to nonregulated, if any, must agree with the total Depreciation & Amortization Expense in Schedule I-1, Income Statement.

Deferred Charges (Account 1439)
Schedule B-5

Company: Frontier Communications of the South, Inc.
For the Year Ended December 31, 2002

Total Company

Description of Items	Amount at Year End
Account 1439 - List five largest items	
Other Deferred Charges	57
Deferred Charges - Refund Checks	(619)
Deferred Acquisition Costs	8,743
Materials & Supplies	26,822
Aggregate of All Other Items	
Total	35,002

Accounts Payable (Account 4010)
Schedule B-6

Name of Creditor	Beg. Balance	Activity During Year			Ending Balance
		Gross Debits	Gross Credits		
Payable to Affiliates	\$	\$	\$		\$
A/P Affiliates are netted with A/R Affiliates in account 1190					
Total	\$	\$	\$		\$
Other Accounts Payable (List Ten Largest Items.)					\$
A/P - Trade					310,936
A/P - Future Audit Expense					278,023
A/p - Reciepts Not Invoiced					148,839
A/P - Accrued Payroll					64,696
A/P - Sales and Use Tax					59,430
A/P - Federal Excise Tax					43,821
A/P - Illuminet Clearing House					41,793
A/P - FIT Withheld					32,637
A/P - Bell South					31,245
A/P - AT&T					16,719
Aggregate of All Other Items					(115,603)
Total					912,536

Net Deferred Operating Income Taxes (Accts 4100 & 4340)

Schedule B-8

Company: Frontier Communications of the South, Inc.

Total Company

For the Year Ended December 31, 2002

Particulars	Acct. No.	Beginning Balance	Current Year Accrual	Current Year Amort.	Adjust Dr/Cr	Ending Balance
Property Related:		\$	\$	\$	\$	\$
Net Current Op Inc Taxes(Acct 4100)						
Provision for Def Op Inc Taxes-Net						
Federal Income Taxes						
State and Local Income Taxes						
Total Net Current Op Inc Taxes		\$	\$	\$	\$	\$
Net Noncurr Op Inc Taxes(Acct 4340)						
Provision for Def Op Inc Taxes-Net						
Federal Income Taxes		(39,080)	623,875		843,462	1,428,257
State and Local Income Taxes		(49,292)	123,907		209,050	283,665
Total Net Noncurr Op IT		(88,372)	747,782	0	4,371,451	1,711,922
Total Property Related Def Op Inc Taxes		(88,372)	747,782	0	4,371,451	1,711,922
Nonproperty Related:						
Net Curr Operating Inc Taxes(Acct 4100)						
Provision for Def Op Inc Taxes-Net						
Federal Income Taxes						
State and Local Income Taxes						
Total Net Current Op Inc Taxes		\$	\$	\$	\$	\$
Net Noncurr Op Inc Taxes(Acct 4340)						
Provision for Def Op Inc Taxes-Net						
Federal Income Taxes						
State and Local Income Taxes						
Total Net Noncurr Op Inc Taxes		\$	\$	\$	\$	\$
Total Nonproperty Related Def Op Inc Taxes		\$	\$	\$	\$	\$

Schedule B-7**Total Company**

Description of Obligation	Nominal Date of Issue	Date of Maturity	Acct 4050	Accts 4210, 4260 & 4270	Unamortized Prem or Disc 4220 & 4230	Unamortized Debt Iss Exp Acct 1407	Stated Rate	Int. Acc. During the Year
Investment in Affiliates (Frontier Cellular)				16,100,174				
Total			\$	\$16,100,174	\$	\$		\$

INCOME STATEMENT
SCHEDULE I-1

Company: Frontier Communications of the South, Inc.

Total Company

For the Year Ended December 31, 2002

Page 1 of 4

Ref. Sch.	Account No.	Accounts	Amounts (\$)		
			Current Year		Total Company
			Total Company	Intrastate	Prior Year
		OPERATING REVENUES			
	5001	Basic Area	4,032,566	4,032,566	4,028,941
	5002	Extended Area			
	5003	Cellular Mobile			
	5004	Other Mobile Service	163,062	163,062	28,105
	5010	Public Telephone			
	5040	Local Private Line	46,678	46,678	73,147
	5050	Customer Premises	172,279	172,279	177,712
	5060	Other Local Exchange	1,317,510		1,239,155
	5069	Other Local Ex. Settlements	1,159,708		1,192,478
		Total Local Net. Service	6,891,803	4,414,585	6,739,538
	5081	End User	2,135,703		1,995,036
	5082	Switched Access	1,982,796		2,204,370
	5083	Special Access	854,771		633,759
	5084	State Access	3,109,009	3,109,009	2,976,214
		Total Network Access	8,082,279	3,109,009	7,809,379
	5100	Long Distance Message	540,788	540,788	641,593
	5111	Long Distance Inward			
	5112	Long Distance Outward			
	5121	Subvoice Grade LD Private Net.	47,928	47,928	29,738
	5122	Voice Program Grade LD			
	5123	Audio Program Grade LD			
	5124	Video Program Grade LD			
	5125	Digital Transmission LD			
	5126	LD Private Network Switching			
	5128	Other LD Private Network			
	5129	Other LD Private Net. Settle.			
	5160	Other LD Revenue			
	5169	Other LD Revenue Settle.	221,026	221,026	203,175
		Total LD Network	809,742	809,742	874,506
	5230	Directory	398,893	398,893	392,281
	5240	Rent	1,855		
	5250	Corporate Operations			
	5261	Special Billing Arrangement	7,128		
	5262	Customer Operations			
	5263	Plant Operations			
	5264	Other Incidental Regulated Rev.	110,412	110,412	95,184
	5269	Other Revenue Settle.			
	5270	Interstate Billing & Collection	222,561		481,214
		Intrastate Billing & Collection	312,376	312,376	
	5301	Uncollectible Revenue-Tele.	(120,052)		(124,892)
	5302	Uncollectible Revenue-Other			
		Total Miscellaneous	933,173	821,681	843,787
		TOTAL OPERATING REVENUES	16,716,997	9,155,017	16,267,210

INCOME STATEMENT

SCHEDULE I-1

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

Total Company

For the Year Ended December 31, 2002

Page 2 of 4

Acct. No.	Account	Salaries & Wages	Benefits	Rents	Other Expenses	Current Year Total	Prior Year Total
	<i>Plant Specific Exp.</i>						
6112	Motor Vehicle	(1,155)	(853)		2,015	7	0
6113	Aircraft					0	389
6114	Vehicle					0	0
6115	Garage Work Equip.					0	0
6116	Other Work Equip.		(102)		102	0	3
	<i>Total Network Support</i>	(1,155)	(955)	0	2,117	7	392
6121	Land & Building	1,687	601	38,107	138,309	178,704	153,792
6122	Furniture & Artwork				831	831	677
6123	Office Equip.			7,468	9,804	17,272	8,987
6124	Gen. Purpose Computer	26,172	5,982	887	393,759	426,800	163,654
	<i>Total General Support</i>	27,859	6,583	46,462	542,703	623,607	327,110
6211	Analog Electronic					0	0
6212	Digital Electronic	162,477	4,435	(390)	392,265	558,787	404,026
6215	Electro-mechanical					0	0
	<i>Total CO Switching</i>	162,477	4,435	(390)	392,265	558,787	404,026.00
6220	Operator Systems					0	0
6231	Radio Systems	41,285	242	90	30,610	72,227	83,037
6232	Circuit Equip.	45,205	205	1,220	63,334	109,964	71,487
	<i>Total Circuit Equip.</i>	86,490	447	1,310	93,944	182,191	154,524.00
6311	Station Apparatus					0	0
6341	Large PBX					0	0
6351	Public Tele. Terminal					0	0
6362	Other Terminal Equip.					0	0
	<i>Total Info. Orig/Term</i>	0	0	0	0	0	0
6411	Poles	110	28	3,130	218	3,486	677
6421	Aerial Cable	3,307	4	1	34,343	37,655	7,750
6422	Underground Cable	11,627	16	(18)	7,715	19,340	48,638
6423	Buried Cable	461,018	33,048	(1,390)	500,241	992,917	980,088
6424	Submarine Cable					0	0
6425	Deep Sea Cable					0	0
6426	Intrabuilding Network					0	0
6431	Aerial Wire					0	0
6441	Conduit Systems	325			148	473	1,103
	<i>Total Cable & Wire</i>	476,387	33,096	1,723	542,665	1,053,871	1,038,256.00
	<i>Total Plant Specific</i>	752,058	43,606	49,105	1,573,694	2,418,463	1,924,308.00
	<i>Plant Nonspecific Exp</i>						0
6510	Other Property Plt	344	66	1,448	1,578	3,436	0
6531	Power	105,973			39,535	145,508	127,545
6532	Network Admin.	11,637	5,568		89,533	106,738	202
6533	Testing	232,165	37,705		50,995	320,865	219,580
6534	Plant Op. Admin.	233,006	1,478		75,083	309,567	120,518
6535	Engineering	50,698	(26,466)		138,506	162,738	100,265
	<i>Total Network Op.</i>	633,823	18,351	1,448	395,230	1,048,852	568,110

INCOME STATEMENT

SCHEDULE I-1

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

Total Company

For the Year Ended December 31, 2002

Page 3 of 4

Acct. No.	Account	Salaries & Wages	Benefits	Rents	Other Expenses	Current Year Total	Current Year Total
6540	Access				186,456	186,456	81,836
6561	Depreciation - TPIS				3,778,316	3,778,316	3,190,882
6562	Depreciation - PHFU					0	0
6563	Amortization - Tangible				16,191	16,191	7,421
6564	Amortization - Intang.					0	0
6565	Amortization - Other				21,075	21,075	18,840
	Total Depr. & Amort.				3,815,582	3,815,582	3,217,143
	Total Plt Nonspecific	633,823	18,351	1,448	4,397,268	5,050,890	3,867,089
	Customer Operations						
6611	Product Management	6,412	1,467		24,692	32,571	125,153
6612	Sales	107,729	12,370		45,207	165,306	48,091
6613	Product Advertising	948	246		123,857	125,051	93,014
	Total Marketing	115,089	14,083		193,756	322,928	266,258
6621	Call Completion	(1)			66,539	66,538	7,656
6622	Number Service	1,815	236		204,095	206,146	242,938
6623	Customer Service	165,540	32,954		421,564	620,058	1,040,535
	Total Services	167,354	33,190		692,198	892,742	1,291,129
	Total Customer Op	282,443	47,273		885,954	1,215,670	1,557,387
	Coporate Operations						
6711	Executive	22,426	25,088		25,207	72,721	121,000
6712	Planning	1,227	312		2,973	4,512	0
6721	Accounting/Finance	21,975	5,287		99,156	126,418	197,340
6722	External Relations	10,113	2,777		94,279	107,169	68,795
6723	Human Resources	5,644	1,358		23,426	30,428	29,559
6724	Info. Management	31,076	8,111		167,267	206,454	343,141
6725	Legal	1,744	877		17,398	20,019	24,298
6726	Procurement	2,117	1,579		34,106	37,802	28,403
6727	Research/Development					0	0
6728	Other Gen. & Admin.	33,150	6,850		326,988	366,988	683,829
	Total Corporate Op	129,472	52,239		790,800	972,511	1,496,365
	TOTAL OPERATING EXP	1,797,796	161,469	50,553	7,647,716	9,657,534	8,845,149

INCOME STATEMENT
SCHEDULE I-1

Company: Frontier Communications of the South, Inc.
For the Year Ended December 31, 2002

Total Company

Page 4 of 4

Ref. Sch.	Account No.	Accounts	Amounts (\$)	
			Current Year	Prior Year
I-2	7110	Income from Custom Work		
	7130	Return from Nonreg. Use of Reg. Fac.		
	7140	Gain/Loss from Foreign Exchange		
	7150	Gain/Loss from Disp. of Land/Artwork		
	7160	Other Operating Gains and Losses		
		Other Op. Inc. & Expenses	0	0
	7210	Operating ITC		
	7220	Operating Federal Income Taxes	1,605,302	2,324,548
	7230	Operating State & Local Income Taxes	386,159	563,835
	7240	Other Operating Taxes	263,709	513,531
I-4	7250	Provision for Deferred Op. Taxes-Net	747,782	(88,372)
		Total Operating Taxes	3,002,952	3,313,542
		Net Operating Income	4,056,511	4,108,519
	7310	Dividend Income	42	55
	7320	Interest Income	(90)	1,386,252
	7330	Income from Sinking & Other Funds		
	7340	Allow. for Funds Used During Const.	36,978	123,860
	7350	Gain/Loss from the Disp. of Property		
	7360	Other Nonoperating Income		
	7370	Special Charges	(15,970)	(12,732)
B-7		Total Nonop. Income & Exp.	20,960	1,497,435
	7410	Nonop. ITC - Net		
	7420	Nonop. Federal Income Taxes		350,487
	7430	Nonop. State & Local Income Taxes		69,615
	7440	Nonop. Other Taxes		
	7450	Prov. for Def. Nonop. Inc. Tax-Net		
		Total Nonop. Taxes	0	420,102
	7510	Interest on Funded Debt	192,258	426,324
	7520	Interest Expense - Capital Leases		
	7530	Amortization of Debt Issuance Exp		
I-8	7540	Other Interest Deductions	498	105
		Total Interest & Related Items	192,756	426,429
	7610	Extraordinary Income Credits		
	7620	Extraordinary Income Charges		
	7630	Curr. Inc Tax Effect of Ex. Items-Net		
		Total Extraordinary Items	0	0
	7910	Inc. Effect of Juris. Ratemaking Diff.		
	7990	Nonregulated Net Income	358,562	(36,850)
		NET INCOME	4,243,277	4,722,573

Other Operating Taxes
Schedule I-2

Company: Frontier Communications of the South, Inc.
For the Year Ended December 31, 2002

Total Company

Name of Governemnt	Type of Tax						
	Property	Gross Receipts	PSC Assess	Intangible	Franchise	Others*	Total
U.S. Government	115,903 106,936	10,701	150		30,020		40,720
State of Florida							116,053
State of Alabama							106,936
Note: * List separately each item in excess of \$500.							
Total	222,839	10,701	150	0	30,020	0	263,709
Charged to Construction							
Net Charged to Account	222,839	10,701	150	0	30,020	0	263,709

Prepaid Taxes and Tax Accruals (Accts 1300, 4070 & 4080)

Schedule I-3

Company: Frontier Communications of the South, Inc.

Total Company

For the Year Ended December 31, 2002

Particulars	Beginning Balance		Current Acc.		Paid During Year	Adj. (Dr)/Cr	Ending Balance Year		
	Pre Taxes Acct 1300	IT-Acc Acct 4070	Other Tax Acct 4080	Acct No			Pre Taxes Acct 1300	IT-Acc Acct 4070	Other Tax Acct 4080
Federal Income Payroll		1,480,092	9,758		(205,139)	(3,105,282)		0	11,442
State Income Payroll		326,301	0		(438,700)	(277,710)		0	0
Gross Receipts Regulatory Fees			(371)		(3,092)				(45,701)
Local Property County			14,418		(40)				20,907
Franchise Tax			127,132						(48,427)
			(13,806)						87,991
			169,127		(30,020)				(126,845)
Transfer debit balance of taxes to the prepaid account							100,634		100,634
	0	1,806,393	306,258		(676,991)	(3,382,992)	100,634	0	0.00

Special Charges (Account 7370)**Schedule I-4****Company: Frontier Communications of the South, Inc.**

Total Company

For the Year Ended December 31, 2002

Description of Item	Amount
Advertising	
Membership Fees & Dues	
Social and Athletic Clubs	
Service Clubs	
Other Organizations (Specify Type):	
Total Membership Fees & Dues	
Abandoned Construction Projects	(14,638)
Penalties & Fines	
Charitable, Social or Other Community Welfare	(1,332)
Legislative	
Others	
Aggregate of all other items	
Total	(15,970)

Donations or Payments for Services Rendered by Persons**Other Than Employees****Schedule I-5**

Name of Recipient	Nature of Services	Acct No.	Amount of Payment
Brantley & Wilkerson	Legal	6722	4,102
Crowe Brothers Construction	Construction Labor	Various	126,858
Ditch Witch of Mobile	Construction Labor	6116	5,248
Emergency Systems Services	Repair	6116	16,454

Membership Fees and Dues

Schedule I-6

Company: Frontier Communications of the South, Inc.

Total Company

For the Year Ended December 31, 2002

Particulars	Account	Amount
Expenditures Charged to Operating Expenses		
Membership in:		
Association of Telecommunications Companies	6728	20,080
Trade, Technical and Professional Associations	6728	0
Other Organizations (Specify Type):		
Total		20,080

Advertising

Schedule I-7

Account Title	Amount During the Year
Operating Expenses	
6613 Product Advertising	125,051
6722 External Relations	107,169
All other accounts used to record expenses of \$10,000 or more.	
Total	232,220

Analysis of Extraordinary Items (Accounts 7610 & 7620)

Schedule I-8

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

Schedule S-1

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

Total Company

For the Year Ended December 31, 2002

State or Territory	Miles of Aerial Wire	Aerial Cable		Underground Cable		Buried Cable	
		Miles of Cable	Miles of Wire in Cable	Miles of Cable	Miles of Wire in Cable	Miles of Cable	Miles of Wire in Cable
Florida						399.22	

Access Lines in Service by Customer

Schedule S-2

[illegible]

Telephone Calls

Schedule S-3

[illegible]

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

Company: Frontier Communications of the South, Inc.

Florida Only

For the Year Ended December 31, 2002

(a)	(b)	(c)	(d)
Accounts	Intrastate Revenues Per Sch. I-1	Intrastate Revenues Per RAF Return	Difference (b) - (c)
Local Service (5001 - 5069)	1,474,857	1,474,857	0
End User (5081)	501,109	501,109	(0)
Switched Access (5082)	370,228	370,228	(0)
Special Access (5083)	158,172	158,172	0
State Access (5084)	314,162	314,162	0
Long Distance (5100 - 5169)	22,228	22,228	(0)
Miscellaneous (5230 - 5270)	185,240	185,240	0
Total	3,025,996	3,025,996	0

Explanations:

Instructions:

For the current year, reconcile the intrastate operating revenues reported on Schedule I-1 with the intrastate operating revenues reported on the company's regulatory assessment fee return. Explain any differences reported in column (d).

**Reconciliation of Reported NI with Taxable Income
for Federal Income Taxes
Schedule Z-2**

Company: Frontier Communications of the South, Inc.

Total Company

For the Year Ended December 31, 2002

	Amount
Net Income for the Year	\$4,243,277
Additions:	
Federal Taxes	\$2,229,169
Other (Specify)	\$20,172
Capital Expenses	\$13,157
Deductions:	
Interest During Construction (AFUDC)	\$36,978
Other (Specify)	
Tax Depreciation Less Book Depreciation	\$1,882,220
Taxable Income - Federal	\$4,586,577
Tax @ applicable tax rate(s)	\$1,605,302
Note:	
a. Amount of Depreciation Per Books	\$
b. Amount of Depreciation (Tax Basis)	\$

Reconciliation of Reported NI with Taxable Income
for State Income Taxes
Schedule Z-3

Company: Frontier Communications of the South, Inc.
For the Year Ended December 31, 2002

Total Company

	Amount
Net Income for the Year	\$4,243,277
Additions:	
Federal & State Taxes	\$2,739,243
Other (Specify)	\$864,429
Capital Expenses	\$13,157
Deductions:	
Interest During Construction (AFUDC)	\$36,978
Tax Depreciation Less Book Depreciation	\$1,882,220
Taxable Income - State	\$5,940,908
Tax @ 6.5% less \$275	\$386,159
Note:	
a. Amount of Depreciation Per Books	\$
b. Amount of Depreciation (Tax Basis)	\$

Compensation of Officers

Schedule Z-4

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

Total Company

For the Year Ended December 31, 2002

1. Report below the name, title, salary and bonus/incentive compensation for each executive officer whose salary is \$50,000 or more. An "executive officer" of a respondent includes its president, secretary, treasurer, and vice president in charge of a principal business unit, division or function (such as sales, administration or finance), and any other person who performs similar policymaking functions.
2. If a change was made during the year in the incumbent of any position, show name and total remuneration of the previous incumbent, and the date the change in incumbency was made.

Title (a)	Name of Officer (b)	Salary for Year (c)	Bonus/Incentive (d)	Total (e)
N/A				

Affiliation of Officers and Directors

Schedule Z-5

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

Total Company

For the Year Ended December 31, 2002

For each of the officials named in Schedule A-3, list the principal occupation or business affiliation if other than listed in Schedule A-3 and all affiliations or connections with any other business or financial organizations, firms, or partnerships. For purposes of this part, the official will be considered to have an affiliation with any business or financial organization, firm or partnership in which he is an officer, director, trustee, partner, or a person exercising similar functions.

Name	Principal Occupation or Business Affiliation	Affiliation or Connection with any Other Business or Financial Organization Firm or Partnership	
		Affiliation or Connection	Name and Address
N/A			

Business Contracts with Officers and Directors
Schedule Z-6

Company: Frontier Communications of the South, Inc.

Total Company

For the Year Ended December 31, 2002

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

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

Name of Officer or Director	Name and Address of Affiliated Entity	Amount	Identification of Product or Service
N/A			

Analysis of Directory Advertising Operations
Schedule Z-7

Company: Frontier Communications of the South, Inc.

Florida Only

For the Year Ended December 31, 2002

Items	Consolidated (f) Amount	Amount Per Books
1. Revenues (Account 5230) (e)	54,266	54,266
2. Local		
3. National		
4. Sales		
5. Commissions		
6. Other		
7. Total (line 2 thru 6)	54,266	54,266
8. Expenses (Account 6622) (e)	2,296	2,296
9. Printing		
10. Commissions		
11. Deliver		
12. Salvage		
13. Other		
14. Total (line 9 thru 13)	2,296	2,296
15. Gross Profit (Line 7 minus 14)	51,970	51,970
16. Gross Profit 1982 (a)	8,830	8,830
17. Customer Growth Factor (b)	2.06	2.06
18. CPI-U Factor (c)	1.88	1.88
19. Adjusted 1982 (L16 x L17 x L18)	34,189	34,189
20. Nonregulated (d)	17,150	17,150

Footnotes:

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

(b)	Average Current Year Access Lines	=	4,689	=	2.06
	Average 1982 Access Lines Per Rule 25-4.0405		2,279		

(c)	Annual Average CPI-U for Current Year	=	181.6	=	1.88
	Annual Average CPI-U for 1982		96.5		

(d) (Line 15 less Line 19) or (1/3 of Line 15) whichever is smaller but not less than zero.

(e) Only those revenues and expenses formerly included in accounts 523 and 649 should be included in this schedule.

(f) This column only applies to those LEC's with an affiliated directory publishing company providing the service. The consolidated amount should contain the entire or gross amount from the Directory Advertising operation in the local franchise area to be considered in setting rates for telecommunications service. This will include the gross amounts billed from all sources, including all amounts from the publishing or directory companies as well as the Local Exchange Companies.

Average Access Lines in Service

Schedule Z-8

Company: Frontier Communications of the South, Inc.

Florida Only

For the Year Ended December 31, 2002

(a) Classification	(b) Average Number
1. Residence Lines (R-1, 2, 4, etc.) 2. Business Lines (B-1, 2, 4, etc.) 3. Centrex Lines 4. PBX Trunks 5. Key System Lines 6. Subtotal (Line 1 thru Line 5) 7. Teletypewriter Lines 8. Foreign Exchange Lines 9. Service Telephone Lines 10. Other Lines 11. Total (Line 6 thru Line 10)	4,227 351 53 4 74 4,709 42 4,751
Footnotes: (a) Include lines terminating in customer owned equipment. (b) Average is the average of the twelve monthly averages.	

Corporate Structure

Schedule Z-9

Company: Frontier Communications of the South, Inc.

Total Company

For the Year Ended December 31, 2002

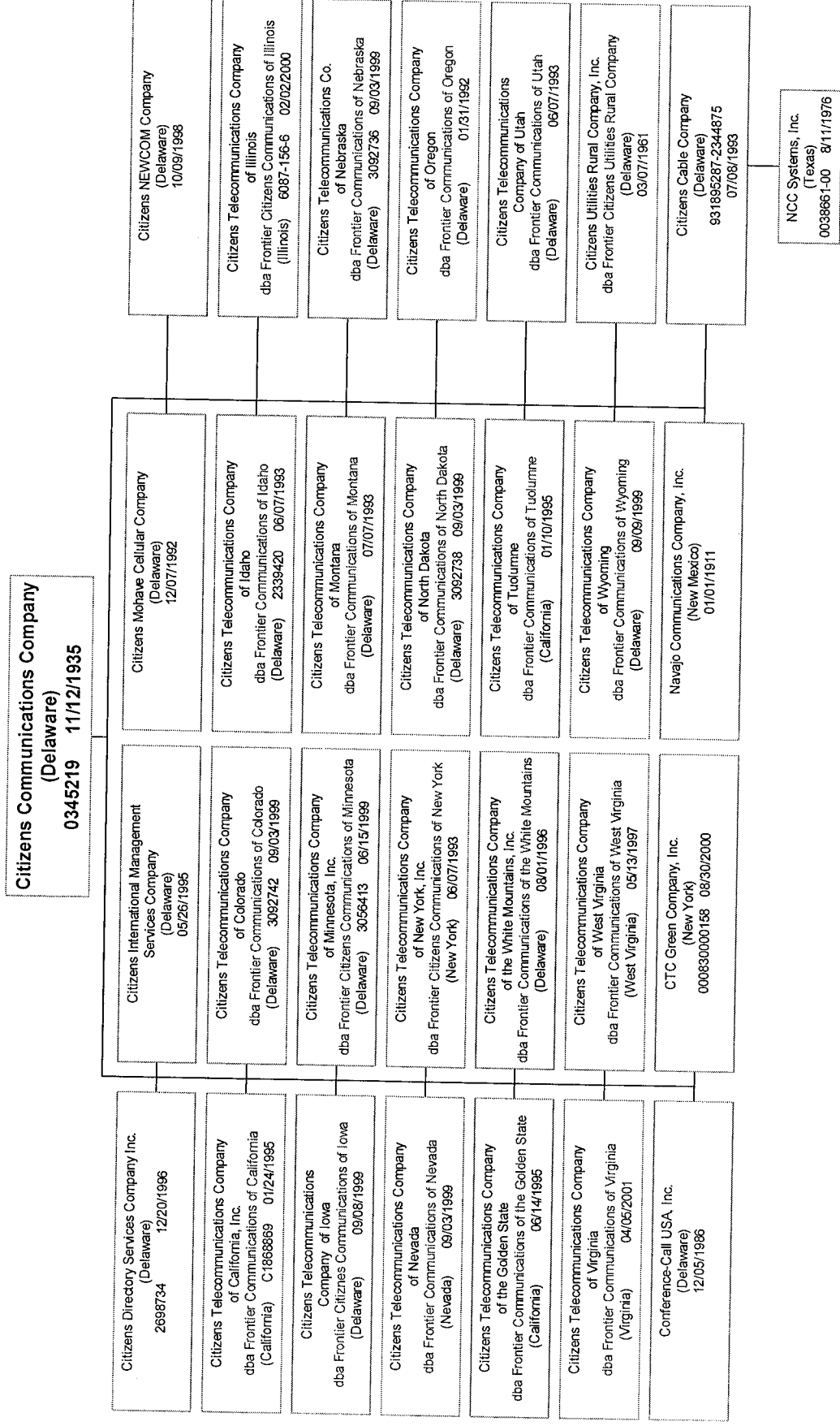
Provide an updated organizational chart showing all affiliated companies, partnerships, etc.

Effective
Date

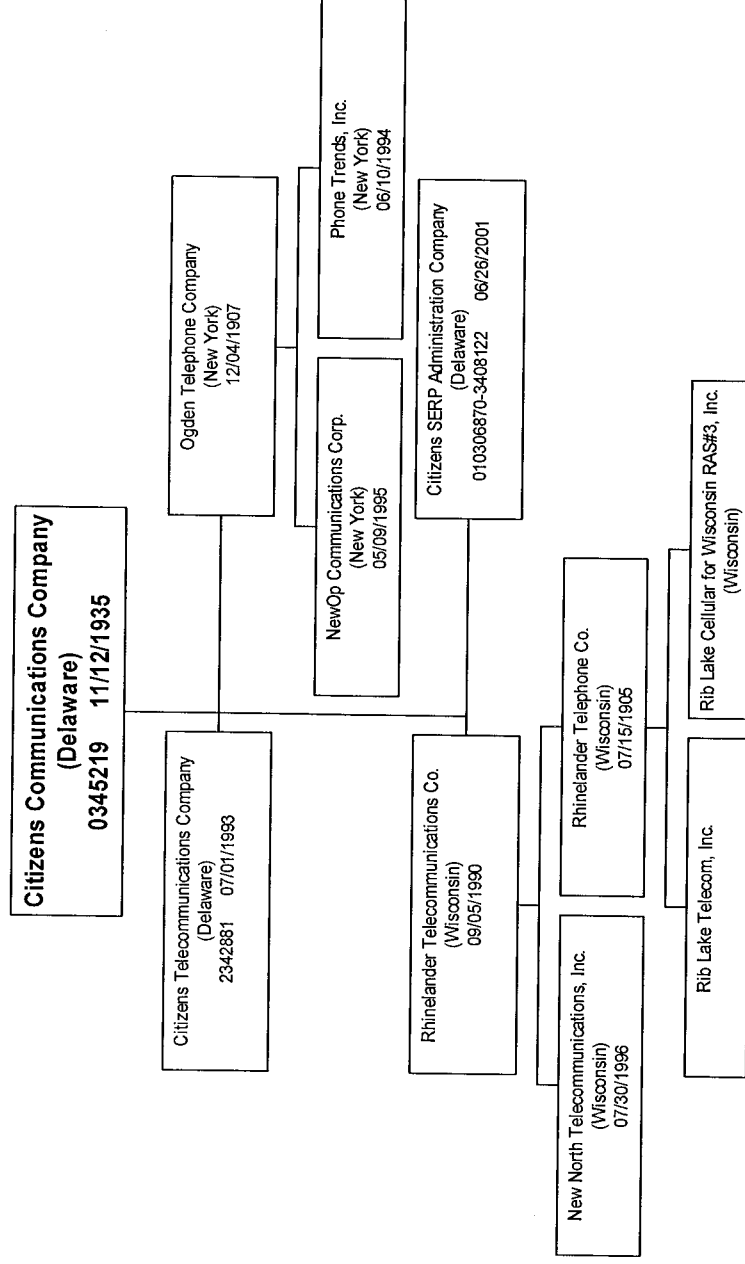
Attached is an organizational chart showing all affiliated companies for the year ending December 31, 2002

Citizens Communications Company

Communications Sector Subsidiaries and States of Incorporation

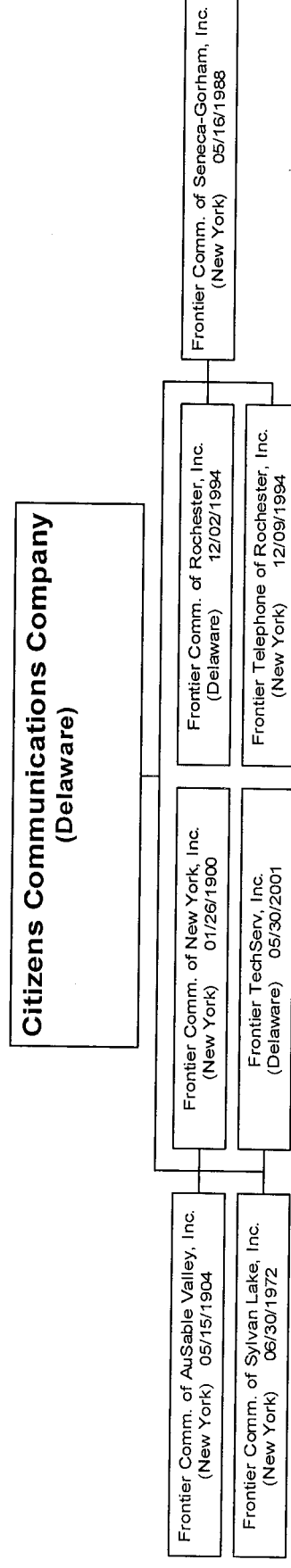


Citizens Communications Company Communications Sector Subsidiaries and States of Incorporation



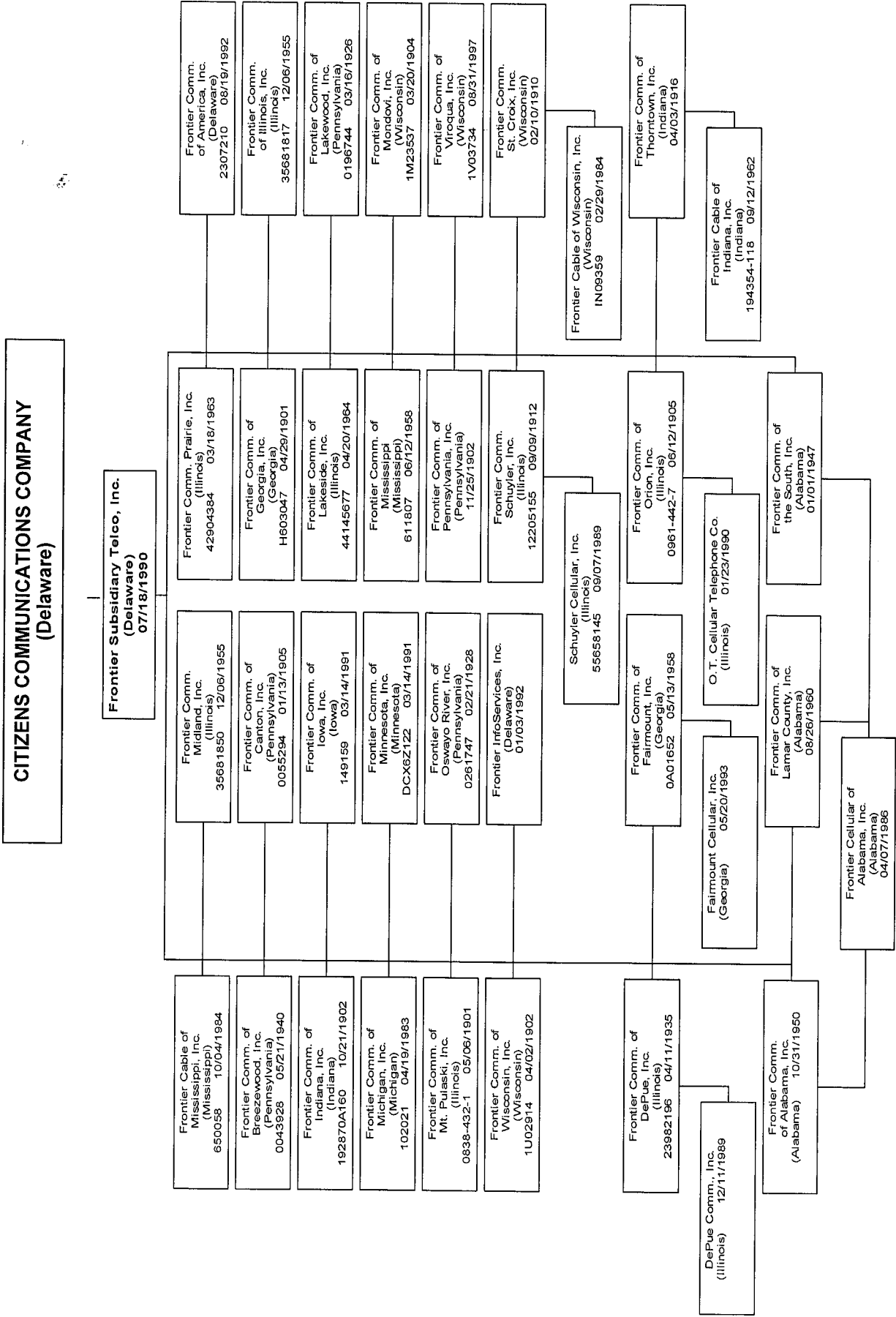
Citizens Communications Company

Communications Sector Subsidiaries and States of Incorporation



Citizens Communications Company

Communications Sector Subsidiaries and States of Incorporation

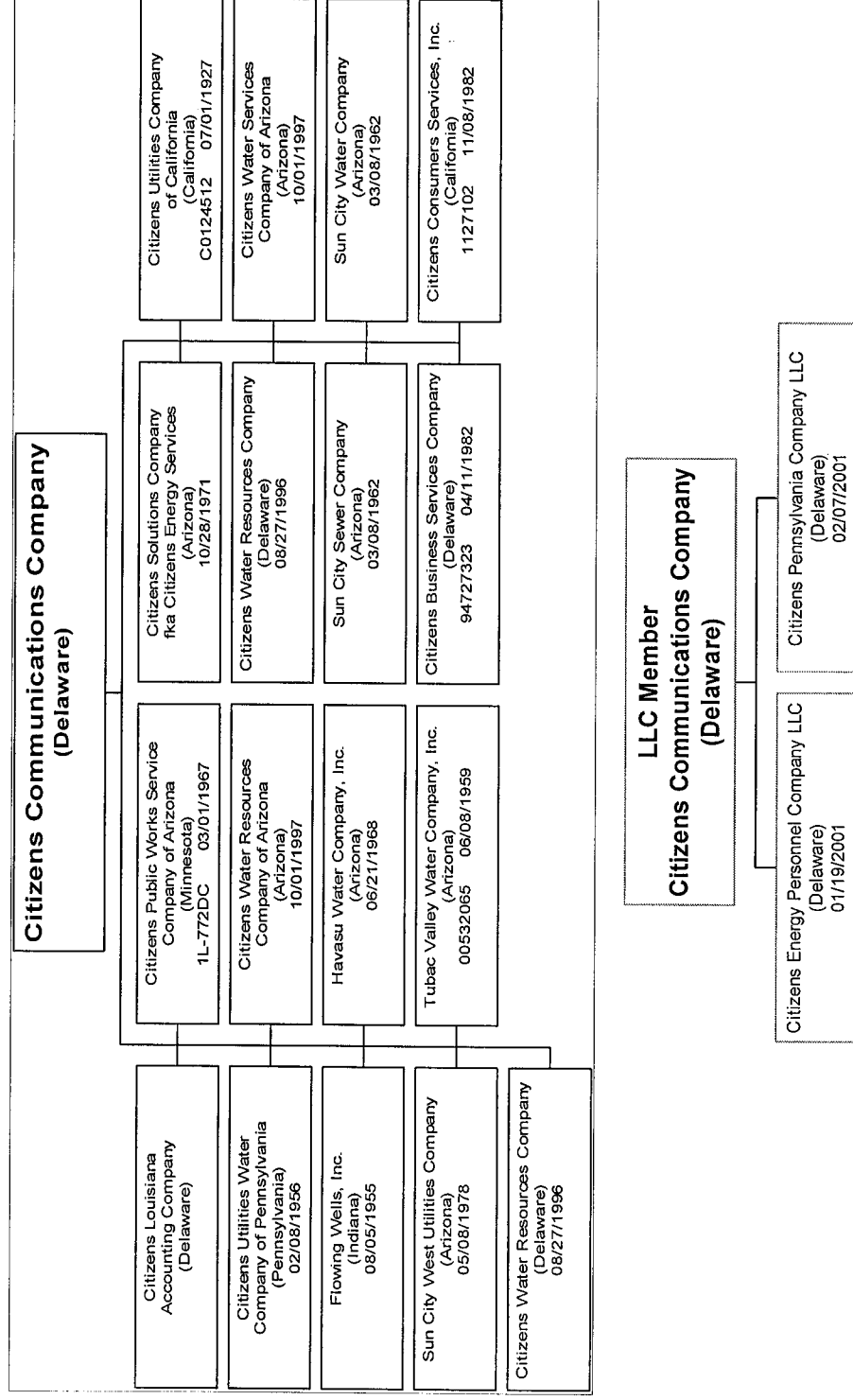


Citizens Communications Company



Citizens Communications Company

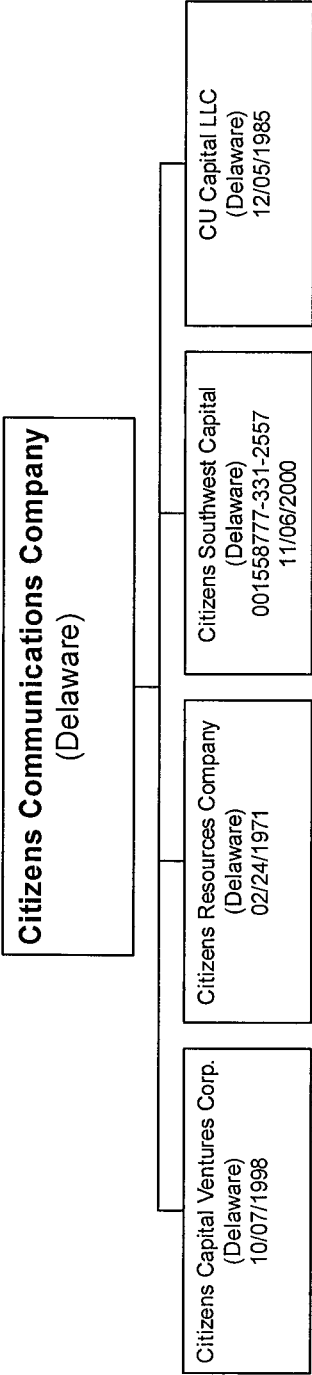
Public Service Sector Subsidiaries and States of Incorporation



Citizens Communications Company

Management Company Subsidiaries and States of Incorporation

Management Companies



Summary of Affiliated Transfers and Cost Allocations

Schedule Z-11

Company: Frontier Communications of the South, Inc.

Total Company

For the Year Ended December 31, 2002

Grouped by affiliate, list each contract, agreement, or other business transaction exceeding a cumulative amount of \$3,000 in any one year, entered into between the Respondent and an affiliated business or financial organization, firm, or partnership identifying parties, amounts, dates, and product, asset, or service involved. (a) Enter name of affiliate. (b) Give description of type of service, or name the product involved. (d) Enter the letter "p" if the service or product is purchased by the Respondent; "s" if the service or product is sold by the Respondent. (e) Enter utility account number in which charges are recorded. (f) Enter total amount paid, received, or accrued during the year for each type of service or product listed in column (c). Do not net amounts when services are both received and provided.					
Name of Affiliate (a)	Type of Service and/or Name of Product (b)	Relevant Contract or Agreement and Effective Date (c)	Total Charge for Year		
			"p" or "s" (d)	Account Number (e)	Dollar Amount (f)
Citizens Communications Company	Accounting / Executive , Legal, Engineering, Financial, Computer and Other	Various	Both	Various	272,666
Sector Central	Accounting / Executive , Legal, Engineering, Financial, Computer and Other	Various	Both	Various	1,409,544
Regional Allocation	Accounting / Executive , Legal, Engineering, Financial, Computer and Other	Various	Both	Various	1,064,943
Global Crossing	Accounting / Executive , Legal, Engineering, Financial, Computer and Other	Various	Both	Various	51,009
					2,798,163

BALANCE SHEET

Schedule B-1

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

Florida Only

For the Year Ended December 31, 2002

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Ref. Sch.	Account No.	Accounts	Amounts (\$)	
			Beginning of Year	End of Year
		Current Assets		
	1130	Cash		25,720
	1140	Special Cash Deposits		
	1150	Working Cash Advance		1,505
	1160	Temporary Investments		
	1180	Telecomm. Accounts Receivable		420,960
	1181	Telecomm. Accounts Receivable Allowance		(5,198)
	1190	Other Accounts Receivable		7,841,468
	1191	Accounts Receivable Allowance-Other		(17,477)
	1200	Notes Receivable		
	1201	Notes Receivable Allowance		
	1210	Interest and Dividends Receivable		
	1220	Material and Supplies		11,787
	1290	Prepaid Rents		
I-3	1300	Prepaid Taxes		28,574
	1310	Prepaid Insurance		
	1320	Prepaid Directory Expenses		
	1330	Other Prepayments		8,984
	1350	Other Current Assets		
		Total Current Assets	0	8,316,324
		Noncurrent Assets		
	1401	Investments in Affiliated Co.		4,114,707
	1402	Investments in Nonaffiliated Co.		
	1406	Nonregulated Investments		
B-7	1407	Unamortized Debt Issuance Expense		
	1408	Sinking Funds		
	1410	Other Noncurrent Assets		
	1438	Deferred Maintenance & Retirements		(0)
B-5	1439	Deferred Charges		9,939
	1500	Other Jurisdictional Assets - Net		
		Total Noncurrent Assets	0	4,124,646
		Telephone Plant in Service		
B-3	2001	Telecomm. Plant in Service		14,737,333
	2002	Property Held for Future Use		
	2003	Plant under Construction		258,663
	2005	Plant Adjustment		
	2006	Nonoperating Plant		
	2007	Intangible		
		Subtotal	0	14,995,996
		Less:		
B-4	3100	Acc. Depreciation		7,641,848
"	3200	Acc. Depreciation-Held for Future Use		
"	3300	Acc. Depreciation-Nonoperating		
"	3410	Acc. Amort. - Capitalized Leases		
"	3420	Acc. Amort. - Leasehold Improvements		
"	3500	Acc. Amort. - Intangible		
"	3600	Acc. Amort. - Other		1,419
		Subtotal	0	7,643,267
		Net Telephone Plant in Service	0	7,352,729
		TOTAL ASSETS	0	19,793,699

BALANCE SHEET

Schedule B-1

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

Florida Only

For the Year Ended December 31, 2002

Page 2 of 2

Ref. Sch.	Account No.	Accounts	Amounts (\$)	
			Beginning of Year	End of Year
		<i>Current Liabilities</i>		
B-6	4010	Accounts Payable		259,110
	4020	Notes Payable		
	4030	Advanced Billing and Payments		144,651
	4040	Customers' Deposits		
B-7	4050	Current Maturities - Long Term		
	4060	Current Maturities - Capital Leases		
I-3	4070	Income Taxes - Accrued		
"	4080	Other Taxes - Accrued		
B-8	4100	Net Current Deferred Op. Income Taxes		
	4110	Net Current Deferred Nonop. Income Taxes		
	4120	Other Accrued Liabilities		
	4130	Other Current Liabilities		984
		<i>Total Current Liabilities</i>	0	404,745
		<i>Long-Term Debt</i>		
B-7	4210	Funded Debt		
"	4220	Premium on Long-Term Debt		
"	4230	Discount on Long-Term Debt		
	4240	Reacquired Debt		
	4250	Obligations under Capital Leases		
B-7	4260	Advanced from Affiliated Companies		4,571,559
"	4270	Other Long-Term Debt		
		<i>Total Long-Term Debt</i>	0	4,571,559
		<i>Other Liabilities and Deferred Credits</i>		
	4310	Other Long-Term Liabilities		802,276
	4320	Unamortized Operating ITC - Net		
	4330	Unamortized Nonoperating ITC - Net		
B-8	4340	Net Noncur. Def. Oper. Income Taxes		486,091
	4350	Net Noncur. Def. Nonoper. Inc. Taxes		10,344
B-9	4360	Other Deferred Credits		0
	4370	Other Juris. Liab. & Def. Credits		
		<i>Total Other Liab. & Def. Credits</i>	0	1,298,712
		<i>Stockholder's Equity</i>		
	4510	Capital Stock		
	4520	Additional Paid-in Capital		9,680,076
	4530	Treasury Stock		
	4540	Other Capital		
	4550	Retained Earnings		3,838,607
	9999	Headquarters Control		
		<i>Total Stockholder's Equity</i>	0	13,518,683
		<i>TOTAL LIABILITIES AND EQUITY</i>	0	19,793,699

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

*Company: Frontier Communications of the South, Inc.
For the Year Ended December 31, 2002*

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

*Company: Frontier Communications of the South, Inc.
For the Year Ended December 31, 2002*

Page 2 of 3

Acct. No.	Account Description	Depr. Rate	Beginning Balance*	Additions	Retirements	Reclass.	Adjustments	Transfers	Ending Balance*
(Continued)									
Cable and Wire Facilities									
2411	Poles	2.2	0	10	2	819			827
2421	Aerial Cable Metallic	6.06	0	0	0	0			0
2421	Aerial Cable Fiber		0						0
2422	Underground Cable Metallic	4.0	1,612	860	67	804			3,208
2422	Underground Cable Fiber	3.1	2,692			(1,977)			715
2423	Buried Metallic Cable	4.8	6,800,401	628,247	127,430	159,406			7,460,624
2423	Buried Fiber Cable	3.5	892,741	7,856	3,624	(218,317)			678,656
2423	Buried Cable Terminal	4.8	1,190,874	209,149	788	63,713			1,462,948
2423	Buried Air Cove Cable		0			(1)			0
2441	Conduit Systems	2.0	1,710						1,709
	Total Cable and Wire Facilities		8,890,030	846,122	131,911	4,446	0	0	9,608,687

Other Deferred Credits (Account 4360)
Schedule B-9

Total Company

Description of Items	Amount at Year End
Account 4360 - List ten largest items	
Deferred Tax Reg. Liability	(0)
Aggregate of All Other Items	
Total	(0)

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

Company: Frontier Communications of the South, Inc.

Total Company

For the Year Ended December 31, 2002

Description of Security	Reacquired During Year		Retired During Year Book/Face Amount	Effective Date of Call (if any)	Unamortized Discount or (Premium) Acct & Amt
	Reacquisition Cost Per \$100 of Debt	Book/Face Amount			
None					
Description of Security	Redemption Premium or (Discount) Acct & Amt	Reacquisition or Redemp Exp Acct & Amt	Remarks		
None					

Annual Status Report
Analysis of Entries in Accumulated Depreciation & Amortization
Schedule B-4

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

For the Year Ended December 31, 2002

Page 2 of 3

Acct. No.	Account Description	Beginning Balance*	Accruals**	Reclass.	Retirements	Gross Salvage	Cost of Removal	Adjustments	Transfers	Ending Balance*
(Continued)										
Cable and Wire Facilities										
3411	Poles	0		24,143	63					24,080
3421	Aerial Cable Metallic	0	1,785	33,277	957					34,105
3421	Aerial Cable Fiber	0	25	264						289
3422	Underground Cable Metallic	1,432	5,212	169,745	5,300					171,089
3422	Underground Cable Fiber	1,678	1,758	15,845						19,281
3423	Buried Metallic Cable	4,259,768	297,370	(1,092,569)	90,712					3,373,857
3423	Buried Fiber Cable	489,148	19,453	(301,755)	2,580					204,266
3423	Buried Cable Terminal	166,804	69,150	134,541	561					369,934
3423	Buried Air Cove Cable	0								0
3441	Conduit Systems	914	2,268	65,452						68,633
	Total Cable and Wire Facilities	4,919,744	397,020	(951,058)	100,173	0	0	0	0	4,265,533

INCOME STATEMENT

SCHEDULE I-1

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

Florida

For the Year Ended December 31, 2002

Page 1 of 4

Ref. Sch.	Account No.	Accounts	Amounts (\$)		
			Current Year		Total Company
			Total Company	Intrastate	Prior Year
		OPERATING REVENUES			
	5001	Basic Area	711,346	711,346	714,436
	5002	Extended Area			
	5003	Cellular Mobile			
	5004	Other Mobile Service	0	0	
	5010	Public Telephone			
	5040	Local Private Line	5,165	5,165	5,849
	5050	Customer Premises	33,702	33,702	28,346
	5060	Other Local Exchange	390,364		152,174
	5069	Other Local Ex. Settlements	334,280		138,083
		Total Local Net. Service	1,474,857	750,213	1,038,888
	5081	End User	501,109		398,476
	5082	Switched Access	370,228		308,497
	5083	Special Access	158,172		45,005
	5084	State Access	314,162	314,162	327,514
		Total Network Access	1,343,671	314,162	1,079,492
	5100	Long Distance Message		0	(68)
	5111	Long Distance Inward			
	5112	Long Distance Outward			
	5121	Subvoice Grade LD Private Net.	4,650	4,650	4,639
	5122	Voice Program Grade LD			
	5123	Audio Program Grade LD			
	5124	Video Program Grade LD			
	5125	Digital Transmission LD			
	5126	LD Private Network Switching			
	5128	Other LD Private Network			
	5129	Other LD Private Net. Settle.			
	5160	Other LD Revenue			
	5169	Other LD Revenue Settle.	17,578	17,578	1,086
		Total LD Network	22,228	22,228	5,657
	5230	Directory	54,266	54,266	44,404
	5240	Rent			0
	5250	Corporate Operations			
	5261	Special Billing Arrangement			
	5262	Customer Operations	6,741		6,106
	5263	Plant Operations			
	5264	Other Incidental Regulated Rev.	21,484	21,484	1,638
	5269	Other Revenue Settle.			
	5270	Interstate Billing & Collection	58,008		38,912
		Intrastate Billing & Collection	44,742	44,742	10,344
	5301	Uncollectible Revenue-Tele.	(110)		
	5302	Uncollectible Revenue-Other			
		Total Miscellaneous	185,130	120,492	101,404
		TOTAL OPERATING REVENUES	3,025,886	1,207,095	2,225,441

INCOME STATEMENT

SCHEDULE I-1

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

Florida

For the Year Ended December 31, 2002

Page 2 of 4

Acct. No.	Account	Salaries & Wages	Benefits	Rents	Other Expenses	Current Year Total	Prior Year Total
	<i>Plant Specific Exp.</i>						
6112	Motor Vehicle	(432)	(319)		753	2	(182)
6113	Aircraft					0	97
6114	Vehicle					0	0
6115	Garage Work Equip.					0	0
6116	Other Work Equip.				3	3	(1,982)
	<i>Total Network Support</i>	(432)	(319)	0	756	5	(2,067)
6121	Land & Building	333	119	7,523	27,303	35,278	30,917
6122	Furniture & Artwork				146	146	158
6123	Office Equip.			694	912	1,606	949
6124	Gen. Purpose Computer	4,989	1,140	169	75,057	81,355	39,096
	<i>Total General Support</i>	5,322	1,259	8,386	103,418	118,385	71,120
6211	Analog Electronic					0	0
6212	Digital Electronic	13,018	355	(31)	31,429	44,771	93,275
6215	Electro-mechanical					0	0
	<i>Total CO Switching</i>	13,018	355	(31)	31,429	44,771	93,275
6220	Operator Systems					0	0
6231	Radio Systems	1,822	11	4	1,351	3,187	16,262
6232	Circuit Equip.	2,499	11	67	3,501	6,078	22,050
	<i>Total Circuit Equip.</i>	4,320	22	71	4,851	9,265	38,312
6311	Station Apparatus					0	0
6341	Large PBX					0	0
6351	Public Tele. Terminal					0	0
6362	Other Terminal Equip.					0	0
	<i>Total Info. Orig/Term</i>	0	0	0	0	0	0
6411	Poles					0	0
6421	Aerial Cable					0	0
6422	Underground Cable					0	0
6423	Buried Cable	86,598	6,208	(261)	93,965	186,510	368,747
6424	Submarine Cable					0	0
6425	Deep Sea Cable					0	0
6426	Intrabuilding Network					0	0
6431	Aerial Wire					0	0
6441	Conduit Systems					0	0
	<i>Total Cable & Wire</i>	86,598	6,208	(261)	93,965	186,510	368,747
	<i>Total Plant Specific</i>	108,826	7,525	8,165	234,419	358,936	569,387
	<i>Plant Nonspecific Exp</i>						
6510	Other Property Plt	(3,533)	(680)	(14,889)	(16,225)	(35,328)	(597)
6531	Power	23,043			8,597	31,640	30,076
6532	Network Admin.	2,630	1,259		20,238	24,126	50
6533	Testing	47,763	7,757		10,491	66,011	45,030
6534	Plant Op. Admin.	19,556	124		6,302	25,982	30,078
6535	Engineering	4,919	(2,568)		13,439	15,790	(2,639)
	<i>Total Network Op.</i>	94,379	5,892	(14,889)	42,840	128,222	101,998

INCOME STATEMENT

SCHEDULE I-1

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

Florida

For the Year Ended December 31, 2002

Page 3 of 4

Acct. No.	Account	Salaries & Wages	Benefits	Rents	Other Expenses	Current Year Total	Prior Year Total
6540	Access				5,244	5,244	9,391
6561	Depreciation - TPIS					0	
6562	Depreciation - PHFU				164,012	164,012	907,044
6563	Amortization - Tangible					0	0
6564	Amortization - Intang.				4,591	4,591	1,847
6565	Amortization - Other					0	0
	Total Depr. & Amort.				634	634	0
	Total Plt Nonspecific	94,379	5,892	(14,889)	217,321	302,703	1,020,280
	Customer Operations						
6611	Product Management	1,480	339		5,700	7,519	24,704
6612	Sales	25,773	2,959		10,815	39,548	9,010
6613	Product Advertising	37	10		4,785	4,831	23,183
	Total Marketing	27,290	3,308		21,301	51,899	56,897
6621	Call Completion	(0)	0		18,132	18,132	1,907
6622	Number Service	20	3		2,273	2,296	20,371
6623	Customer Service	30,216	6,015		76,949	113,181	251,364
	Total Services	30,236	6,018		97,354	133,608	273,642
	Total Customer Op	57,527	9,325		118,655	185,507	330,539
	Coporate Operations						
6711	Executive	4,854	5,430		5,456	15,740	27,129
6712	Planning	388	99		940	1,427	0
6721	Accounting/Finance	4,377	1,053		19,752	25,182	39,303
6722	External Relations	1,135	312		10,577	12,024	21,958
6723	Human Resources	1,232	296		5,112	6,640	6,170
6724	Info. Management	6,319	1,649		34,011	41,979	70,625
6725	Legal	332	167		3,312	3,811	5,903
6726	Procurement	198	148		3,194	3,540	6,297
6727	Research/Development					0	0
6728	Other Gen. & Admin.	8,857	1,830		87,368	98,056	148,100
	Total Corporate Op	27,692	10,984		169,723	208,399	325,485
	TOTAL OPERATING EXP	288,424	33,727	(6,724)	740,118	1,055,545	2,245,691

INCOME STATEMENT
SCHEDULE I-1

Company: Frontier Communications of the South, Inc.

Florida

For the Year Ended December 31, 2002

Page 4 of 4

Ref. Sch.	Account No.	Accounts	Amounts (\$)	
			Current Year	Prior Year
I-2	7110	Income from Custom Work		
	7130	Return from Nonreg. Use of Reg. Fac.		
	7140	Gain/Loss from Foreign Exchange		
	7150	Gain/Loss from Disp. of Land/Artwork		
	7160	Other Operating Gains and Losses		
		Other Op. Inc. & Expenses	0	0
	7210	Operating ITC		
	7220	Operating Federal Income Taxes	(766)	(6,342)
	7230	Operating State & Local Income Taxes		(1,538)
	7240	Other Operating Taxes	126,754	151,501
	7250	Provision for Deferred Op. Taxes-Net	766	241
		Total Operating Taxes	126,754	143,862
		Net Operating Income	1,843,588	(164,112)
I-4	7310	Dividend Income		
	7320	Interest Income	(8)	
	7330	Income from Sinking & Other Funds		
	7340	Allow. for Funds Used During Const.		
	7350	Gain/Loss from the Disp. of Property		
	7360	Other Nonoperating Income		
	7370	Special Charges	(4,100)	
		Total Nonop. Income & Exp.	(4,108)	0
	7410	Nonop. ITC - Net		
	7420	Nonop. Federal Income Taxes		
B-7	7430	Nonop. State & Local Income Taxes		
	7440	Nonop. Other Taxes		
	7450	Prov. for Def. Nonop. Inc. Tax-Net		
		Total Nonop. Taxes	0	0
B-7	7510	Interest on Funded Debt		
	7520	Interest Expense - Capital Leases		
	7530	Amortization of Debt Issuance Exp		
	7540	Other Interest Deductions		
		Total Interest & Related Items	0	0
I-8 " "	7610	Extraordinary Income Credits		
	7620	Extraordinary Income Charges		
	7630	Curr. Inc Tax Effect of Ex. Items-Net		
		Total Extraordinary Items	0	0
	7910	Inc. Effect of Juris. Ratemaking Diff.		
	7990	Nonregulated Net Income	301,117	(12,541)
		NET INCOME	2,140,596	(176,653)

Annual Status Report
Analysis of Entries in Accumulated Depreciation & Amortization
Schedule B-4

Company: *Frontier Communications of the South, Inc.*
For the Year Ended December 31, 2002

Page 3 of 3

Acct. No.	Account Description	Beginning Balance*	Accruals**	Reclass.	Retirements	Gross Salvage	Cost of Removal	Adjustments	Transfers	Ending Balance*
(Continued)										
Capital Recovery Schedules:		This schedule should identify each approved capital recovery schedule.								
Subtotal		7,248,987	796,192	(303,159)	100,173	0	0	0	0	7,641,848
Reserve for Jointly Used Plant allocated to Nonregulated		()	()							()
Accumulated Depr. & Amortization:										
3200	- PHFU									0
3300	- Nonoperating									0
3410	- Capital Lease									0
3420	- Leasehold Improve.									0
3500	- Intangibles									0
3600	- Other			1,748				(328)		1,419
Subtotal		0	0	1,748	0	0	0	(328)	0	1,419
Grand Total		7,248,987	796,192	(301,411)	100,173	0	0	(328)	0	7,643,267

Note: * The grand total of beginning and ending balances plus jointly used plant allocated to nonregulated, if any, must agree to the subtotal of Depreciation & Amortization in Schedule B-1, Balance Sheet.

** The grand total of accruals plus jointly used plant allocated to nonregulated, if any, must agree with the total Depreciation & Amortization Expense in Schedule I-1, Income Statement.

Schedule B-4

For the Year Ended December 31, 2002

[illegible]

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

Company: Frontier Communications of the South, Inc.
For the Year Ended December 31, 2002

Acct. No.	Account Description	Depr. Rate	Beginning Balance*	Additions	Retirements	Reclass.	Adjustments	Transfers	Ending Balance*
(Continued)									
Capital Recovery Schedules:									
Jointly Used Plant Allocated to Nonregulated									
Amortizable Assets:									
2681	Capital Leases		()	()	()	()	()	()	()
2682	Leasehold Improve.								
2690	Intangibles		0	0	0	0	0	0	0
Total Balances			13,406,363	1,517,357	131,911	(54,475)	0	0	14,737,333

Note: * The total beginning and ending balances plus jointly used plant allocated to nonregulated, if any, must agree to acct. 2001, Plant in Service, in Schedule B-1, Balance Sheet.