



Citizens Communications
180 South Clinton Avenue
Rochester, NY 14646

This tariff filing is made on a streamlined
basis under section 204(a)(3) of the
Communications Act of 1934, as amended.
It is being filed on 15-days' notice.

December 17, 2007

Transmittal No. 177

Federal Communications Commission
Office of the Secretary
445 12th Street, S.W.
12th Street Lobby, TW-A325
Washington, DC 20554

ATTENTION: WIRELINE COMPETITION BUREAU

Dear Secretary:

The accompanying tariff material, issued by Citizens Telecommunications Companies ("Citizens") and scheduled to become effective January 1, 2008, is sent to you for filing in compliance with the Communications Act of 1934, as amended. With this filing, Citizens decreases its USF Recovery Charge rate.

In accordance with the Commission's fee filing requirements, a filing fee in the amount of seven hundred seventy-five dollars (\$775.00), has been paid by credit card and an electronic Form 159 has been submitted.

Transmittal No. 177
December 17, 2007
Page 2

The following table displays the FCC Registration Number (FRN) and Tax Identification Number (TIN) associated with each company participating in Citizens Tariff F.C.C. No. 1:

<u>Company</u>	<u>FRN</u>	<u>Tax ID Number</u>
Citizens Telecommunications Company of the White Mountains, Inc.	0003-5726-17	06-1473448
Citizens Utilities Rural Company, Inc.	0003-5839-37	06-0798524
Citizens Telecommunications Company of California, Inc.	0003-5743-16	06-1387094
Citizens Telecommunications Company of Tuolumne	0003-5737-06	06-1418451
Citizens Telecommunications Company of the Golden State	0003-5734-17	06-1428831
Citizens Telecommunications Company of Idaho	0003-5745-89	06-1381499
Citizens Telecommunications Company of Montana	0003-5745-63	06-1381501
Citizens Telecommunications Company of Nevada	0001-5968-81	88-0038970
Citizens Telecommunications Company of New York, Inc.	0003-5745-48	06-1381503
Citizens Telecommunications Company of Oregon	0003-5745-22	06-1381505
Citizens Telecommunications Company of Tennessee LLC	0003-5733-91	06-1431902
Citizens Telecommunications Company of the Volunteer State LLC	0004-2605-68	06-1431906
Citizens Telecommunications Company of Utah	0003-5745-06	06-1381506
Citizens Telecommunications Company of West Virginia	0004-0549-38	55-0276420
Citizens Telecommunications Company of Minnesota, LLC	0004-0367-03	06-1554080
Navajo Communications Company, Inc.	0001-6713-20	75-1310073
Citizens Telecommunications Company of Nebraska	0004-3410-95	06-1557684
Citizens Telecommunications Company of Illinois	0003-9342-05	36-4348451
Rhineland Telephone LLC	0002-7227-42	39-0227610
Ogden Telephone Company	0003-4132-42	16-0576170

Citizens Communications
180 South Clinton Avenue
Rochester, NY 14646

Transmittal No. 177
December 17, 2007
Page 3

Questions regarding this filing may be directed to me at:

Kevin Clinefelter
Frontier, a Citizens Communications Company
5th Floor
180 S. Clinton Avenue
Rochester, New York 14646

Voice Phone Number (585) 777-5754
Fax Number (585) 262-5625

Personal or facsimile service of any petitions which may be filed against this transmittal should use the above name, address, and fax number.

Respectfully Submitted,

Kevin Clinefelter
Manager, Pricing & Tariffs