

Citizens Telecommunications Companies
TARIFF F.C.C. NO. 1
DESCRIPTION AND JUSTIFICATION
TRANSMITTAL NO. 177
December 17, 2007

Citizens Telecommunications Companies ("Citizens") submits herewith its Description and Justification ("D&J") in support of changes to its Tariff F.C.C. No. 1 filed under Transmittal No. 177. This filing is made on behalf of the exchange carriers issuing Citizens Tariff F.C.C. No. 1. In this filing, Citizens changes its USF Recovery Charge rate.

On December 17, 2007, the Commission released a *Public Notice*, Proposed First Quarter 2008 Universal Service Contribution Factor, DA 07-5007 ("*1Q08 USF Notice*"). In the *1Q08 USF Notice*, the USF Contribution Factor is set at 10.2%. In this filing, Citizens changes its USF Recovery Charge rate element to 10.2% in keeping with the change in the underlying contribution factor.

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