

Citizens Telecommunications Companies  
TARIFF F.C.C. NO. 1  
DESCRIPTION AND JUSTIFICATION  
TRANSMITTAL NO. 178  
March 17, 2008

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. 178. 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 March 14, 2008, the Commission released a *Public Notice*, Proposed Second Quarter 2008 Universal Service Contribution Factor, DA 08-576 ("*2Q08 USF Notice*"). In the *2Q08 USF Notice*, the USF Contribution Factor is set at 11.3%. In this filing, Citizens changes its USF Recovery Charge rate element to 11.3% 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.