Citizens Communications
180 South Clinton Avenue
Rochester, NY 14646

May 20, 2008

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 Review Plan and associated supporting documentation is sent to you for filing in compliance with the Communications Act of 1934, as amended. This filing is being made by Citizens Telecommunications Companies ("Citizens").

In accordance with the Commission's requirements as specified in the Commission's *Order,* July 2008 Annual Access Charge Tariff Filings, released March 28, 2008, DA 08-758 ("*2008 Filing Order*"); *Tariff Review Plans*, Material to be Filed in Support of 2008 Annual Tariff Filings, DA 08-759, released March 28, 2008 ("*2008 TRP Order*"); and *Order* in WC Dockets No. 07-292, 07-291, and 08-18, released May 6, 2008, DA 08-1026 ("*Price Cap Waiver Order*"), Citizens is submitting revisions to its Price Cap Indices to be effective June 30, 2008 on behalf of Global Valley Networks, Inc. ("GVN"). The PCI revisions are as complete and accurate as possible for this early filing date. Subsequent Commission action (e.g., adoption of a revised TRS Contribution Factor) may result in revisions for the June, 2008 Annual Tariff Filings that are not quantifiable at this time.

The *2008 TRP Order*, at ¶20, directs ILECs "to provide a list of services not in price caps and the tariff section associated with that service. . . . ILECs should clearly state in their cover letters where this information can be found in their TRP." Citizens has provided such a list in compliance with this paragraph as Exhibits 4-1 and 4-2 in the accompanying support material.

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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:

Company	FRN	Tax ID Number
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
Rhinelander Telephone LLC	0002-7227-42	39-0227610
Ogden Telephone Company	0003-4132-42	16-0576170
Global Valley Networks, Inc.	0001-5500-29	94-1212404

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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) 262-2625

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

Respectfully Submitted,

Kevin Clinefelter
Manager, Pricing & Tariffs