



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, 2008

Transmittal No. 182

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

ATTENTION: WIRELINE COMPETITION BUREAU

Dear Secretary:

The accompanying tariff material, issued by Citizens Telecommunications Companies ("Citizens"), 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 and changes title pages to reflect a corporate reorganization.

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.

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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:

| <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 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           |

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Questions regarding this filing may be directed to me at:

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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