

Citizens Telecommunications Companies
TARIFF F.C.C. NO. 1
DESCRIPTION AND JUSTIFICATION
TRANSMITTAL NO. 182
December 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 and revises title pages to reflect a corporate reorganization.

On December 15, 2008, the Commission released a *Public Notice*, Proposed First Quarter 2009 Universal Service Contribution Factor, DA 08-2706 ("*1Q09 USF Notice*").

In the *1Q09 USF Notice*, the USF Contribution Factor is set at 9.5%. In this filing, Citizens changes its USF Recovery Charge rate element to 9.5% in keeping with the change in the underlying contribution factor.

On January 1, 2009, Citizens Telecommunications Company of Tuolumne, Citizens Telecommunications Company of the Golden State, and Global Valley Networks, Inc., are merging with Citizens Telecommunications Company of California, Inc., which will be the surviving corporation. Existing study areas and rates for these study areas will remain unchanged. In this filing, Citizens revises the title pages of its tariff to reflect this corporate reorganization.

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.