

CITIZENS COMMUNICATIONS COMPANIES

**DESCRIPTION AND JUSTIFICATION – TARIFF FCC NO. 2
NEW SECTION WITH RATES FOR CTC OF NEBRASKA
TRANSMITTAL NO. 2 -- AUGUST 17, 2000**

With this tariff filing, the Citizens Communications Companies are adding the newly purchased properties in Nebraska to its Tariff FCC No. 2, Long Distance Message Telecommunications Service. This filing is scheduled to become effective August 31, 2000, and adds a new Section 5 (pages 52 through 54) which adopts the interstate intraLATA Long Distance Message Telecommunications Service rates for the Nebraska properties previously owned by Verizon/GTE. There are no changes in the rates.

Upon closing of the sale on July 1, 2000, Citizens concurred in GTE Telephone Operating Companies Tariff FCC No. 2 and FCC No. 1 (for Nebraska only). With this filing, Citizens is revoking its concurrence with GTE's Tariff FCC No. 2 for Nebraska.