



Citizens Communications
180 South Clinton Avenue
Rochester, NY 14646

September 29, 2003

Application No. 51

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:

Citizens Telecommunications Companies ("Citizens") submits this application for special permission to request waiver of the requirements of Sections 61.58 and 61.59 of the Federal Communications Commission's rules in order to file tariff revisions on not less than one days' notice to withdraw language which is scheduled to take effect October 1, 2003.

On September 16, 2003, Citizens filed Transmittal No. 140. In Transmittal No. 140, Citizens sought to add language governing taxes and surcharges on the customer's bill. The Commission's Staff has expressed concerns that the tariff language dealing with taxes and surcharges does not comply with the Commission's rules as Staff understands them. Citizens seeks the above-cited waiver to remove the language dealing with taxes and surcharge without allowing it to become effective.

In accordance with the Commission's fee filing requirements, the original of this Application No. 51, (without revised tariff material), together with a completed FCC Form 159 and a check payable to the Federal Communications Commission in the amount of six hundred ninety five dollars (\$695.00), has been forwarded to the designated office of the Mellon Bank in Pittsburgh, Pennsylvania. Please acknowledge receipt of this filing by affixing an appropriate notation on the duplicate of this Transmittal furnished herewith for that purpose and return the same in the enclosed self-addressed envelope.

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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 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, Inc.	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 Company	0002-7227-42	39-0227610
Ogden Telephone Company	0003-4132-42	16-0576170
Citizens Telecommunications Company of Nebraska, LLC	0005-0469-41	06-1607329

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Questions regarding this filing may be directed to:

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Rochester, New York 14646

Voice Phone Number (585) 777-5754
Fax Number (585) 262-5625

Respectfully Submitted,

Robert Binder
Manager, Regulatory – Pricing & Tariffs