



Citizens Communications
180 South Clinton Avenue
Rochester, NY 14646

This tariff filing is made under authority of
Special Permission No. 03-088 of the
Federal Communications Commission.

September 30, 2003

Transmittal No. 141

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 material, issued by Citizens Telecommunications Companies ("Citizens") and scheduled to become effective October 1, 2003, is sent to you for filing in compliance with the Communications Act of 1934, as amended. With this filing, Citizens withdraws tariff material filed under Transmittal 140 which was scheduled to become effective 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. Because of Staff's concerns, Citizens proposes to withdraw the proposed tariff material governing taxes and surcharges. This filing relies on waivers of §61.58 and §61.59 of the Commission's rules granted under authority of Special Permission No. 03-088.

In accordance with the Commission's fee filing requirements, the original of this Transmittal No. 141, (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:

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) 262-5625

Mr. Clinefelter is hereby designated to receive personal or facsimile service of any petitions which may be filed against this transmittal.

Respectfully Submitted,

Robert Binder
Manager, Regulatory – Pricing & Tariffs