



Citizens Communications
180 South Clinton Avenue
Rochester, NY 14646

May 5, 2004

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:

On April 30, 2004 Citizens Telecommunications Companies ("Citizens") submitted revisions to its Price Cap Indices to be effective July 1, 2004 and associated Tariff Review Plans ("TRPs") in compliance with the Commission's requirements as specified in the Commission's *Order*, July 1, 2004 Annual Access Charge Tariff Filings, released April 19, 2004, DA 04-1049 ("*2004 Filing Order*"); and *Tariff Review Plans*, Material to be Filed in Support of 2004 Annual Tariff Filings, DA 04-1048, released April 19, 2004 ("*2004 TRP Order*"). AT&T has contacted Citizens to discuss an error in the NANPA contribution factor used by Citizens to compute the exogenous cost changes attributable to NANPA contributions. Citizens agrees with AT&T that the NANPA contribution factor used in the April 30, 2004 TRPs was incorrect.

With this letter, Citizens is submits revised Description and Justification, Exhibits, and TRPs correcting this inadvertent error. For the convenience of interested parties, Citizens re-submits the Forms 492a submitted with it April 30, 2004 filing.

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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, 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:

Kevin Clinefelter
Frontier, a Citizens Communications Company
4th 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 submission.

Respectfully Submitted,

Robert Binder
Manager, Regulatory – Pricing & Tariffs