



Citizens Communications
180 South Clinton Avenue
Rochester, NY 14646

May 28, 2004

Amended Transmittal No. 150

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 May 27, 2002, Citizens Telecommunications Companies ("Citizens") submitted Transmittal No. 150 which, among other changes, sought to implement the Local Number Portability ("LNP") Surcharge in additional exchanges. The Commission's staff has expressed concern about the justification of the LNP surcharge accompanying Transmittal No. 150.

Citizens submits this revised Transmittal with a revised Description and Justification to address Staff's concerns. In addition, discussions with Staff indicate that it is desirable to submit a copy of the cost study originally submitted with Transmittal No. 149 rather than only incorporating that cost study by reference. Accordingly, Citizens submits a copy of the relevant cost study with this Amended Transmittal.

Citizens Communications
180 South Clinton Avenue
Rochester, NY 14646

Amended Transmittal No. 150
May 28, 2004
Page 2

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 |

Citizens Communications
180 South Clinton Avenue
Rochester, NY 14646

Amended Transmittal No. 150
May 28, 2004
Page 3

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