



Citizens Communications  
180 South Clinton Avenue  
Rochester, NY 14646

This tariff filing is made on a streamlined basis under section 204(a)(3) of the Communications Act of 1934, as amended. It is being filed on 15-days' notice.

July 17, 2006

Transmittal No. 168

Federal Communications Commission  
Office of the Secretary  
445 12<sup>th</sup> Street, S.W.  
12<sup>th</sup> 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 August 1, 2006, is sent to you for filing in compliance with the Communications Act of 1934, as amended. With this filing, Citizens revises tariff language dealing with customer audits of bills, provision of duplicate invoices, and End User Common Line (EUCL) terms and conditions.

In accordance with the Commission's fee filing requirements, a filing fee in the amount of seven hundred twenty dollars (\$720.00), has been paid by credit card and an electronic Form 159 has been submitted.

Transmittal No. 168  
July 17, 2006  
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

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Transmittal No. 168  
July 17, 2006  
Page 3

Questions regarding this filing may be directed to me at:

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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

Personal or facsimile service of any petitions which may be filed against this transmittal should use the above name, address, and fax number.

Respectfully Submitted,

Kevin Clinefelter  
Manager, Pricing & Tariffs