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August 31, 2006

Chairman Sara Kyle c/o Sharla Dillon, Document Manager Tennessee Regulatory Authority 460 James Robertson Parkway Nashville, Tennessee 37243-0505

Dear Chairman Kyle:

Attached are an original and three copies of a Citizens Telecommunications Company of the Volunteer State for review and approval by the Tennessee Regulatory Authority.

Citizens Telecommunications Company of The Volunteer State GENERAL CUSTOMER SERVICES TARIFF

Section 29

- Fourth Revised Page 2

The purpose of this filing is an annual requirement by the Tennessee Regulatory Authority, Public Chapter No. 195 and state code 67-6-222 which allows Citizens Telecommunications Company to offset the benefit of lower ad valorem taxes with a corresponding adjustment to business rates.

An additional copy of this letter is also enclosed. Please date stamp and return it in the enclosed stamped, self-addressed envelope.

If you have any questions relative to this filing, please call me at (304) 325-1216.

Sincerely,

J. Michael Swatts

State Regulatory Director - South

Enclosure

C: Timothy Phillips, Esq. (Adv13)

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Citizens Telecommunications Company of the Volunteer State L.L.C.

T.R.A. No. 2 Section 29 Fourth Revised Page 2

Monthly Rates

29. PUSH BUTTON DIALING SERVICE (Continued)

29.	2	Rs	ites

Business - per exchange access arrangement,	\$1.10 (1)	(R)
Residence - per exchange access arrangement,	\$1.25	
Key Systems - per line,	\$1.10 (1)	(R)

Note (1) - The tariffed rate for this service was \$1.50. The rate has temporarily been reduced to \$1.10 as a result of a tax-offset credit provided under Public Chapter No. 195 and state code 67-6-222. This rate is subject to change in the future since it is dependent upon recovery funding levels issued by the State of Tennessee.

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