August 6, 2010

Chairman Mary W. Freeman
c/o Sharla Dillon, Dockets and Records Manager
Tennessee Regulatory Authority
460 James Robertson Parkway
Nashville, Tennessee 37243-0505

*10-00136* ~~20100157~~

Dear Chairman Freeman:

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

Citizens Telecommunications Company of Tennessee
GENERAL CUSTOMER SERVICES TARIFF

| | | |
|---|---|---|
| Section 3 | -Seventh Revised Page 40 | |
| 11 | -Sixth Revised Page 7 | |

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 Monique Adams at (585) 777-7395 or me at (585) 777-4717.

Sincerely,

Leslie Zink
Manager, Pricing & Tariffs

Enclosure

C: Timothy Phillips, Esq.
(Adv34)

S3.      Basic Local Exchange Service (Continued)

S3.7     Rotary Line Service

S3.7.1   General

    (A)   Rotary line service provides a means whereby calls made to the first number of a rotary group will be automatically completed over the first idle line in the rotary group. If all lines are busy, the calling party will receive the busy signal.

    (B)   This service is furnished only when the rotary numbers are available and only in connection with individual main station lines, manual access line and all USS and MRS access lines.

    (C)   See Section S6. for the regulations applicable to directory listings in connection with provision of main services on a rotary basis.

S3.7.2   Rates

    (A)   The rotary line rate shown below is applicable in addition to the monthly rate for one party access lines and manual access lines as shown in S3.2.1. The rotary line rate does not apply to automatic access lines.

| BUSINESS | | | | | RESIDENCE | | | |
|---|---|---|---|---|---|---|---|---|
| 1- Party | Billing Code | Manual Access Line | | Billing Code | 1-Party | Billing Code | Manual Access Line | Billing Code |
| $19.50 $^{(2)}$ <br> $ 2.00 $^{(1)}$ | RNHB <br> RNHB9 | (I) <br> (T) | $19.50 $^{(2)}$ (I) <br> $ 2.00 $^{(1)}$ (T) | RLBM <br> RLBM9 | $2.30 | RRL | $1.35 | RLRM |

NOTE (1)   Applicable to the McMinnville, Sparta, Crossville, Pleasant Hill and Tansi exchanges only. New rate applies to existing and future customers.

NOTE (2)   The tariffed rate for this service was $20.00. The rate has temporarily been reduced to $19.50 as a result of a tax offset credit provided under Public Chapter No. 195 and Tennessee Code Annotated $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.  (I)

Continued

S11.        Miscellaneous Service Arrangements (Continued)

S11.2       Touch Calling Service (Continued)

S11.2.2     Application of Charges (Continued)

    (B)     When stations equipped for Touch Calling Service can be arranged for operation with lines not equipped for Touch Calling Service, charges based on cost will apply.

S11.2.3     Rates and Charges

    (A)     The following monthly rates are in addition to any applicable charges for main telephone service:

| | | | Monthly Rate | ASOC | |
|---|---|---|---|---|---|
| (1) | Exchange Access Lines | | | | |
| | (a) | Business - per line* | $0.75** | TCB | (I) |
| | (b) | Residence - per Line* | 0.55** | TCR | |
| (2) | Touch Calling Service for PBX Systems | | | | |
| | (a) | Per Line (applicable for customer or Company provided PBX Systems) | $0.75** | TCPTK | (I) |

\**      This monthly rate does not include an instrument.

\*       The Central Office Line Connection Charge does not apply when service is changed from rotary dial operation to touch calling operation.

                                                                                          (D)

                                                                                           (D)