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August 11, 2011

Mr. David Foster, Chief
Utilities Division
Tennessee Regulatory Authority
460 James Robertson Parkway
Nashville, TN 37243-0505

**Re: Citizens Telecommunications Company of Tennessee, LLC
Citizens Telecommunications Company of the Volunteer State, LLC
Docket No. 11-00107**

Dear Mr. Foster:

Pursuant to your letter dated July 13, 2011, enclosed are the confidential Ad Valorem Tax Equity Payment calculations for Citizens Telecommunications Company of Tennessee, LLC and Citizens Telecommunications Company of the Volunteer State, LLC (jointly, "Frontier"). Because the reductions embedded in the current rates exceed the payments Frontier received in June of this year, Frontier is not proposing any change to its rates at this time.

Frontier is filing this submission electronically and providing 4 paper copies via standard United States Postal Service.

If you have any questions, please feel free to contact me.

Respectfully submitted,

A handwritten signature in black ink that reads "Susan A. Miller".

Susan A. Miller

Enclosures

cc: Sharla Dillon, Dockets Manager – Tennessee Regulatory Authority (by e-mail)