August 1, 2008

Curt Huttsell Citizens Telecommunications Company of Utah P.O. Box 708970 Sandy, UT 84070-8970

RE: Tariff CTC-UT-08-04 Docket No. 08-041-T03 The purpose of this filing is to introduce a new residential bundle called Frontier UnlimitedUT.

Dear Mr. Huttsell:

The Commission has reviewed the proposed tariff revisions transmitted with your Advice Letter No. CTC-UT-08-04 dated June 23, 2008.

The Division has recommended that the Commission accept the revisions in the above named tariff. Now therefore, the revisions, with an effective date of July 21, 2008, have hereby been approved by the Commission.

Sincerely,

/s/ Julie Orchard Commission Secretary

JPO/tab