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October 6, 2008

Advice Letter No. CTC-UT-08-05

Ms. Julie Orchard
Executive Secretary
Public Service Commission of Utah
Heber M. Wells Building
Salt Lake City, UT 84111

**RE: Citizens Telecommunications Company of Utah
d/b/a Frontier Communications of Utah – Frontier Business Essentials**

Dear Ms. Orchard:

Enclosed please find an original and two copies of Citizens Telecommunications Company of Utah d/b/a Frontier Communications of Utah (Frontier) tariff filing for Commission review and approval.

The purpose of this filing is to introduce Frontier Business Essentials bundled service. This bundle will be available to all Business Flat rate service customers.

It is respectfully requested that this filing become effective on November 6, 2008.

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

Please direct any questions or notifications of action taken on this tariff filing to Curt Huttzell at (801) 298-0757, or P.O. Box 708970, Sandy, UT 84070-8970.

Sincerely,

Curt Huttzell
Manager, Government & External Affairs

RCH: lms
Enclosures