

June 7, 2010

Curt Huttzell
Citizens Telecommunications Company of Utah
1387 West 2250 South
Woods Cross, UT 84087

RE: Tariff CTC-UT-10-03 Docket No. 10-041-T03 The purpose of this filing is to change the name of Frontier Digital Phone Essentials to Frontier Digital Phone 100 and introduce a new bundle called Frontier Digital Phone Essentials 1, 2 and 3 available to residential customers.

Dear Mr. Huttzell:

The Commission has reviewed the proposed tariff revisions transmitted with your Advice Letter No. CTC-UT-10-03 dated April 19, 2010.

The Division has recommended that the Commission accept the revisions in the above named tariff. Now therefore, the revisions, with an effective date of May 21, 2010, have hereby been approved by the Commission.

Sincerely,

/s/ Julie Orchard
Commission Secretary

JPO/tab