

May 9, 2011

Raymond Deede  
Citizens Telecommunications Company of Utah  
1800 - 41<sup>st</sup> Street  
P.O. Box 1003  
Everett, WA 98201-1003

RE: Tariff CTC-UT-11-01 Docket No. 11-041-T02

The purpose of this amended filing is to remove restrictive language “government entity or political division” and include clarifying language “to the extent payment does not conflict with federal, state, or local law”, per Commission staff request. Please refer to Docket No. 11-041-T01.

Dear Mr. Deede:

The Commission has reviewed the proposed tariff revisions transmitted with your Advice Letter No. CTC-UT-11-01 dated April 20, 2011.

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 1, 2011, have hereby been approved by the Commission.

Sincerely,

/s/ Julie Orchard  
Commission Secretary  
G#72545

JPO/tab