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May 27, 2014

Advice Letter No. CTC-UT-14-04

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 – FCC ICC Reform Compliance Filing**

Dear Ms. Orchard:

Enclosed please find an original and five 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 revise the tariff rates as required in the FCC's November 18, 2011 Report and Order and Further Notice of Proposed Rulemaking in WC Docket Nos. 10-90, etc. (FCC 11-161), and in accordance with the FCC's March 31, 2014 decision in DA 14-434 in the same docket.

It is respectfully requested that this filing become effective on July 1, 2014.

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 Kirk Lee at (425) 261-5855 or Kirk.Lee@ftr.com.

Sincerely,

A handwritten signature in black ink that reads "R. Kirk Lee".

R. Kirk Lee
Manager, Government & External Affairs

RKL: lms
Enclosures